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1980-1981

FINANCIAL REPORT

1980-1981

Contra Costa County, California

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1980-1981

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

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FOREWORD

This annual report provides financial information about the operations of the county, county districts and service areas, local autonomous districts and various trust transactions of the county treasury.

Local autonomous districts are taxing jurisdictions formed to provide special services for particular areas; the largest group in this category is the school districts. These districts are governed by boards elected locally by district residents. The Board of Supervisors has no control over these districts.

In addition to its use by government officials, this comprehensive financial report is a major source of reference for the press, political scientists, researchers in business and industry, taxpayers and others interested in local government. We urge residents of this county to review this document and to become familiar with local government services and their cost and financing.

Our democratic institutions depend upon an informed citizenry which is willing to participate actively in the challenging tasks which lie ahead.

THE BOARD OF SUPERVISORS

OF CONTRA COSTA COUNTY

Tom Powers, Chairman, 1981

TO THE BOARD OF SUPERVISORS

In compliance with Section 25253 of the Government Code, we present the financial statements for the fiscal year of 1980-81 for County operations and for the operations of special districts for which the County Board serves as the governing authority.

In addition, we submit summarized statements for all other local public entities operating from the County Treasury and separate financial statements for the Employees Retirement Fund, County Airport and the County Hospital. There is also included certain statistical data for which frequent requests are made.

The Grand Jury engaged the firm of Arthur Young & Company, Certified Public Accountants, to audit the records of the County Auditor-Controller for the fiscal year ended June 30, 1981. Although a number of schedules are beyond the scope of that examination, the auditors' certificate is included in this publication because it is relevant to the schedules displayed in the section titled FINANCIAL STATEMENTS.

DONALD L. BOUCHET
Auditor-Controller

Martinez, California

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OFFICERS AND HEADS OF DEPARTMENTS
JUNE 30, 1981

GENERAL AND ADMINISTRATIVE

LEGISLATIVE AND ADMINISTRATIVE

Board of Supervisors:
- First Supervisorial District . . . . . Tom Powers, Richmond
- Second Supervisorial District. . . . . .Nancy C. Fahden, Martinez/El Sobrante
- Third Supervisorial District . . . . . .Robert I. Schroder, Lafayette
- Fourth Supervisorial District. . . . . Sunne Wright McPeak, Concord
- Fifth Supervisorial District . . . . . .Tom Torlakson, Pittsburg/Danville

County Administrator . . . . . Melvyrn G. Wingett

Assessment Appeals Board:
- Chairman . . . . . .Kenneth Larson, San Pablo
- Vice Chairman. . . . . .James D. Graham, Danville
- Member . . . . . .James W. Goodhue, Concord
- Alternate Member . . . . . .Paul W. Armstrong, El Cerrito
- Alternate Member . . . . . .William C. Spalding, Walnut Creek

FINANCE

Auditor-Controller . . . . . .Donald L. Bouchet
Treasurer-Tax Collector. . . . . Alfred P. Lomeli
Assessor . . . . . .Carl Rush

PERSONNEL

Civil Service Commission:
- President. . . . . .Walter G. Treanor, Orinda
- Vice President . . . . . Eloise Honett, Concord
- Member . . . . . .Mary Davi, Martinez
- Member . . . . . .Sal R. Russo, Pittsburg
- Member . . . . . Abraham Newman, Richmond

Personnel Director . . . . . Harry D. Cisterman

OTHER

Retirement Board:
- Chairman . . . . . Norma Jean Kruse
- Secretary. . . . . Marcella Colarich
- Member . . . . . Robert W. Cullen
- Member . . . . . .Gerald Cruson
- Member . . . . . Alfred P. Lomeli
- Member . . . . . George Springman
- Member . . . . . Richard Cabral
- Member . . . . . Robert Augenthaler
- Member . . . . . William K. Taylor, Sr.

OFFICERS AND HEADS OF DEPARTMENTS (CONTINUED)

JUNE 30, 1981

PUBLIC PROTECTION

JUDICIAL

Superior Court Judges:	
Department No. 1	Samuel W. Hall
Department No. 2	Richard E. Arnason
Department No. 3	Max Wilcox, Jr.
Department No. 4	Wayne A. Westover
Department No. 5	Gary A. Strankman
Department No. 6	David A. Dolgin
Department No. 7	Martin E. Rothenberg
Department No. 8	Robert J. Cooney
Department No. 9	Thomas F. McBride
Department No. 10	William R. Channell
Department No. 11	Coleman F. Fannin
Department No. 12	E. Patricia Herron
Department No. 13	Richard L. Patsey
Department No. 14	Norman Spellberg
Municipal Court Judges:	
Bay, Department No. 1	George D. Carroll
Bay, Department No. 2	David W. Calfee
Bay, Department No. 3	Bessie P. Dreibelbis
Bay, Department No. 4	Thomas F. Curtin
Bay, Department No. 5	Robert G. McGrath
Delta, Department No. 1	Manuel C. Rose, Jr.
Delta, Department No. 2	Gerald A. Belleci
Mt. Diablo, Department No. 1	Ellen S. James
Mt. Diablo, Department No. 2	John D. Hatzenbuhler
Mt. Diablo, Department No. 3	Louis L. Edmunds
Mt. Diablo, Department No. 4	Mark B. Simons
Walnut Creek, Department No. 1	Michael J. Phelan
Walnut Creek, Department No. 2	Joseph R. Longacre, Jr.
Walnut Creek, Department No. 3	John C. Minney
County Clerk	James R. Olsson
County Counsel	John B. Clausen
District Attorney	William A. O'Malley
Public Defender	Patrick R. Murphy

POLICE, DETENTION, AND CORRECTION

Sheriff-Coroner	Richard K. Rainey
Marshals:	
Bay Municipal Court	Philip Chavez
Delta Municipal Court	Donald E. Terrill
Mt. Diablo Municipal Court (Acting)	Robert Reading
Walnut Creek Municipal Court	William H. Davis
Probation Officer	Gerald S. Buck

OFFICERS AND HEADS OF DEPARTMENTS (CONTINUED)

JUNE 30, 1981

OTHER PROTECTION

Agricultural Commissioner . . . . . John H. deFremery
Director of Animal Services . . . . . Diane Iwasa
Director of Building Inspection . . . . . Robert W. Giese
Recorder. . . . . James R. Olsson
Planning Commission:
- Chairman . . . . . .Andrew H. Young, Alamo
- Vice Chairman. . . . . .Carolyn D. Phillips, Rodeo
- Member . . . . . .Donald E. Anderson, Moraga
- Member . . . . . .Louise Aiello, Pacheco
- Member . . . . . .William L. Milano, Pittsburg
- Member . . . . . .Emil Accornero, Richmond
- Member . . . . . Albert R. Compaglia, Martinez
- Director of Planning and Secretary . . . . . Anthony A. Dehaesus

Office of Emergency Services, Director (Acting) . . . . . .Norm W. Stiver

HEALTH AND SANITATION

Director of Health Services . . . . . .Arnold S. Leff, M.D.

PUBLIC ASSISTANCE

Social Welfare Director . . . . . Robert E. Jornlin
Veterans' Service Officer . . . . . Elmer R. Rieger

EDUCATION

Superintendent of Schools . . . . . Richard La Pointe
Board of Education:
- President. . . . . Charles Spears, Pittsburg
- Vice President . . . . . .M. Ofelia Crofts, Pinole
- Secretary (Ex-Officio) . . . . . Richard La Pointe, Walnut Creek
- Clerk. . . . . .Ned P. Clyde, Kensington
- Member . . . . . .William Dowling, Concord
- Member . . . . . Mary Ann Hruska, Walnut Creek
- Member . . . . . .Alice Johnson, Lafayette
- Member . . . . . .Primo Ruiz, Martinez

County Librarian. . . . . Ernest Siegel
Agricultural Extension Service Director . . . . . J. Joseph Coony

ROADS

Director of Public Works. . . . . .J. Michael Walford

PUBLIC SERVICE ENTERPRISES

Airport Manager . . . . . Donald C. Flynn
Contra Costa Medical Services (Hospital). . . . . .Arnold S. Leff, M.D.

ARTHUR YOUNG

ARTHUR YOUNG & COMPANY
1330 BROADWAY
OAKLAND, CALIFORNIA 94612

The Board of Supervisors
County of Contra Costa, California

We have examined the financial statements of the County of Contra Costa as of and for the year ended June 30, 1981 as shown in the combined financial statements listed in the table of contents, other than the financial statements of trust and agency funds for special districts under control of local boards and for school districts. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements examined by us present fairly the financial position of the respective funds and account groups of the County of Contra Costa at June 30, 1981 and the results of operations of such funds and the changes in financial position of its proprietary fund types and the Employees Retirement System Trust Fund for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the changes, with which we concur, in the method of accounting for the Employees Retirement System Trust Fund, Self-insurance Internal Service Funds and Agency Fund liabilities as described in Note 2 to the financial statements.

The scope of our engagement, pursuant to agreement, did not cover the financial statements of the special district funds under control of local boards and school district funds. Accordingly, we did not audit the accompanying financial statements of such funds, and we do not express an opinion on them or on the combined financial statements.

Arthur Young & Company

November 18, 1981

TABLE A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1981

	General County Governmental Fund Types		Proprietary Fund Types			General County Account Groups	
			Enterprise		Internal service		
ASSETS	General	Special revenue	Airport	Hospital	Self-insurance	Fixed assets	Long-term debt
Cash and investments (Note 3)	$17,185,671	$ 198,925	$ 72,462	$ 11,051	$15,326,160	$ -	$ -
Accounts receivable and accrued revenue (Note 4)	8,438,440	2,924,723	71,631	10,590,887	267,947	-	-
Due from other funds	23,414,012	2,071,523	41,475	3,491,353	1,511,857	-	-
Inventories of materials and supplies	844,042	-	-	296,526	-	-	-
Prepaid expenses and deposits	593,599	458,076	15,582	1,547	50,000	-	-
Fixed assets (Note 5)	-	-	2,647,052	6,508,939	-	83,779,021	-
Amount required in future years for retirement of long-term debt (Note 7)	-	-	-	-	-	-	8,092,552
Total assets	$50,475,764	$5,653,247	$2,848,202	$20,900,303	$17,155,964	$83,779,021	$8,092,552
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable and accrued liabilities	$ 6,869,126	$ 806,685	$ 45,766	$ 4,148,157	$10,472,372	$ -	$ -
Due to other funds	7,689,268	1,188,576	61,827	7,815,247	109,943	-	-
State welfare program advances	5,508,128	-	-	-	-	-	-
Deferred revenue	832,414	-	-	-	-	-	-
Capital lease obligations (Note 7)	-	-	-	24,167	-	-	8,092,552
Total liabilities	20,898,936	1,995,261	107,593	11,987,571	10,582,315	-	8,092,552
Fund Equity:							
Contributed capital (Note 9)	-	-	2,626,290	7,958,347	-	-	-
Investment in fixed assets	-	-	-	-	-	83,779,021	-
Retained earnings	-	-	114,319	954,385	-	-	-
Fund balances (Note 8):							
Reserved	4,713,327	2,613,395	-	-	6,573,649	-	-
Unreserved	24,863,501	1,044,591	-	-	-	-	-
Total fund equity	29,576,828	3,657,986	2,740,609	8,912,732	6,573,649	83,779,021	-
Total liabilities and fund equity	$50,475,764	$5,653,247	$2,848,202	$20,900,303	$17,155,964	$83,779,021	$8,092,552

See accompanying notes.

TABLE A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1981

	Special Districts Under Control of Board of Supervisors				
	Governmental Fund Types			Account Groups	
	Special Revenue	Debt Service	Capital Projects	Fixed Assets	Long-term Debt
ASSETS					
Cash and investments (Note 3)	$ 8,806,303	$381,418	$856,982	$ -	$ -
Accounts receivable and accrued revenue (Note 4)	1,813,580	9,188	8,288	-	-
Due from other funds	455,641	-	6,429	-	-
Prepaid expenses and deposits	1,757,349	-	-	-	-
Fixed assets (Note 5)	-	-	-	37,951,407	-
Amount available in debt service funds	-	-	-	-	380,600
Amount to be provided for retirement of long-term debt (Notes 6 and 7)	-	-	-	-	11,021,130
Total assets	$12,832,873	$390,606	$871,699	$37,951,407	$11,401,730
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and accrued liabilities	$ 2,041,433	$ -	$ -	$ -	$ -
Due to other funds	922,694	826	378	-	-
Matured bonds and coupons payable	-	9,180	-	-	-
Bonds payable in future years (Note 6)	-	-	-	-	9,208,000
Capital lease obligations (Note 7)	-	-	-	-	2,193,730
Total liabilities	2,964,127	10,006	378	-	11,401,730
Fund equity:					
Investment in fixed assets	-	-	-	37,951,407	-
Fund balances (Note 8):					
Reserved	5,514,199	-	93,697	-	-
Unreserved	4,354,547	380,600	777,624	-	-
Total fund equity	9,868,746	380,600	871,321	37,951,407	-
Total liabilities and fund equity	$12,832,873	$390,606	$871,699	$37,951,407	$11,401,730

See accompanying notes.

(Continued on following page.)

TABLE A

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)

June 30, 1981

	Fiduciary Fund Types - Trust and Agency Funds					
					Unaudited	
	Retirement Trust	Secured Tax Losses Reserve	Unapportioned Taxes	Other Agencies and Districts	Special District Funds Under Control of Local Boards	School District Funds
ASSETS						
Cash, investments and secured taxes receivable (Note 3)	$264,586,912	$7,758,867	$16,040,935	$60,311,920	$ 87,943,102	$ 53,757,338
Accounts receivable and accrued revenue	5,993,097	66,692	576,846	1,392,794	1,340,243	14,112,697
Due from other funds	2,382,991	448,343	474,377	2,440,672	210,171	11,524,151
Inventories of materials and supplies	-	-	-	6,900	-	1,239,081
Prepaid expenses and deposits	141,743	-	-	900	1,169,355	253,386
Unsecured taxes receivable	-	-	13,878,931	-	-	-
Penalties and costs on secured taxes receivable	-	-	791,441	-	-	-
Amount required in future years for retirement of long-term debt (Note 6)	-	-	-	-	74,510,004	34,747,000
Total assets	$273,104,743	$8,273,902	$31,762,530	$64,153,186	$165,172,875	$115,633,653
LIABILITIES AND FUND EQUITY						
Liabilities:						
Warrants outstanding	$ 23,259	$ -	$ -	$12,012,460	$ 1,797,674	$ 2,342,755
Accounts payable and accrued liabilities	1,494,408	-	98,411	2,344,564	326,779	40,501,901
Due to other funds	113,376	1,059,973	1,204,547	15,475,856	121,676	12,708,809
Unapportioned taxes	-	-	19,012,787	-	-	-
Unapportioned taxes - impounded (Note 12)	-	-	11,446,785	-	-	-
Due to other agencies and districts	-	-	-	34,320,306	87,297,119	24,984,080
Matured bonds and coupons payable	-	-	-	-	1,119,623	349,108
Bonds payable in future years (Note 6)	-	-	-	-	74,510,004	34,747,000
Total liabilities	1,631,043	1,059,973	31,762,530	64,153,186	165,172,875	115,633,653
Fund Equity -						
Fund balances - reserved	271,473,700	7,213,929	-	-	-	-
Total liabilities and fund equity	$273,104,743	$8,273,902	$31,762,530	$64,153,186	$165,172,875	$115,633,653

See accompanying notes.

TABLE B

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND SECURED TAX LOSSES RESERVE

Year ended June 30, 1981

	General County		Special Districts Under Control of Board of Supervisors			Fiduciary Type
	General	Special Revenue	Special Revenue	Debt Service	Capital Projects	Secured Tax Losses Reserve
Revenues:						
Taxes	$ 61,084,603	$ 2,320,852	$19,308,359	$884,761	$175,588	$ -
Licenses, permits and franchises	2,997,734	38,589	233,157	-	-	-
Fines, forfeitures and penalties	2,257,874	439,125	-	-	-	-
Use of money and property	16,210,711	37,228	490,337	40,343	46,150	-
Aid from other governmental agencies	134,861,181	13,309,084	4,684,364	37,172	101,379	-
Charges for current services	16,877,361	1,145,806	2,294,688	-	83,797	-
Other revenue	1,211,444	120,919	78,782	965	2,901	1,432,657
Total revenues	235,500,908	17,411,603	27,089,687	963,241	409,815	1,432,657
Expenditures:						
Current:						
General government	22,937,966	347,828	-	-	-	-
Public protection	64,226,719	902,924	24,182,474	-	-	-
Health and sanitation	11,650,906	10,369	590,145	-	-	-
Public assistance	112,016,178	3,742,993	-	-	-	-
Education	2,417,029	2,788,531	-	-	-	-
Public ways and facilities	4,750,104	11,297,151	892,592	-	-	-
Recreation and culture	22,979	-	2,263,451	-	-	-
Capital outlay	-	-	-	-	362,614	-
Debt service:						
Principal retirement	-	-	-	241,000	-	-
Interest and fiscal charges (Note 6)	1,549,977	-	-	652,312	-	-
Total expenditures	219,571,858	19,089,796	27,928,662	893,312	362,614	-
Excess of revenues (expenditures)	15,929,050	(1,678,193)	(838,975)	69,929	47,201	1,432,657
Operating subsidy from General Fund to Hospital Enterprise Fund	(15,115,201)	-	-	-	-	-
Excess reserve credited to General Fund (Note 1)	-	-	-	-	-	(4,425,453)
Transfers (to) from other funds - net	32,876	(66,843)	(40,510)	23,473	17,037	-
Revenues and other sources over (under) expenditures and other uses	846,725	(1,745,036)	(879,485)	93,402	64,238	(2,992,796)
Fund balances at June 30, 1980	28,730,103	5,403,022	10,748,231	287,198	807,083	10,206,725
Fund balances at June 30, 1981	$ 29,576,828	$ 3,657,986	$ 9,868,746	$380,600	$871,321	$ 7,213,929

See accompanying notes.

TABLE C

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL COUNTY GOVERNMENTAL FUND TYPES

Year ended June 30, 1981

	General Fund				
	Budget	Actual	Encumbrances (Note 8)	Actual Including Encumbrances	Variance - Favorable (Unfavorable)
Revenues:					
Taxes	$ 61,086,450	$ 61,084,603	$	$	$ (1,847)
Licenses, permits and franchises	3,531,950	2,997,734			(534,216)
Fines, forfeitures and penalties	1,925,590	2,257,874			332,284
Use of money and property	16,148,478	16,210,711			62,233
Aid from other governmental agencies	140,708,766	134,861,181			(5,847,585)
Charges for current services	16,172,380	16,877,361			704,981
Other revenue	877,071	1,211,444			334,373
Total revenues	240,450,685	235,500,908			(4,949,777)
Expenditures:					
General government	27,307,028	22,937,966	2,890,535	25,828,501	1,478,527
Public protection	66,276,373	64,226,719	423,974	64,650,693	1,625,680
Health and sanitation	12,952,752	11,650,906	157,425	11,808,331	1,144,421
Public assistance	116,241,621	112,016,178	246,406	112,262,584	3,979,037
Education	2,517,456	2,417,029	124	2,417,153	100,303
Public ways and facilities	4,890,101	4,750,104	150,244	4,900,348	(10,247)
Recreation and culture	77,594	22,979	577	23,556	54,038
Debt service - interest	1,557,175	1,549,977	-	1,549,977	7,198
Contingencies	9,864,432	-	-	-	9,864,432
Total expenditures	241,684,532	219,571,858	3,869,285	223,441,143	18,243,389
Excess of revenues (expenditures and encumbrances)	(1,233,847)	15,929,050	(3,869,285)	12,059,765	13,293,612
Operating subsidy to Hospital Enterprise Fund	(15,029,131)	(15,115,201)	-	(15,115,201)	(86,070)
Transfers (to) from other funds - net	(648,484)	32,876	-	32,876	681,360
Revenues and other sources over (under) expenditures and other uses	(16,911,462)	846,725	(3,869,285)	(3,022,560)	13,888,902
Fund balances at June 30, 1980	28,730,103	28,730,103	-	28,730,103	-
Fund balances at June 30, 1981	$ 11,818,641	$ 29,576,828	$(3,869,285)	$ 25,707,543	$13,888,902

See accompanying notes.

TABLE C

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL COUNTY GOVERNMENTAL FUND TYPES

Year ended June 30, 1981

	Special Revenue Funds				
	Budget	Actual	Encumbrances (Note 8)	Actual Including Encumbrances	Variance - Favorable (Unfavorable)
Revenues:					
Taxes	$ 2,270,000	$ 2,320,852	$	$	$ 50,852
Licenses, permits and franchises	53,200	38,589			(14,611)
Fines, forfeitures and penalties	458,850	439,125			(19,725)
Use of money and property	34,900	37,228			2,328
Aid from other governmental agencies	12,224,283	13,309,084			1,084,801
Charges for current services	5,394,574	1,145,806			(4,248,768)
Other revenue	213,593	120,919			(92,674)
Total revenues	20,649,400	17,411,603			(3,237,797)
Expenditures:					
General government	752,290	347,828	48,649	396,477	355,813
Public protection	927,300	902,924	-	902,924	24,376
Health and sanitation	10,369	10,369	-	10,369	-
Public assistance	3,811,814	3,742,993	8,246	3,751,239	60,575
Education	2,872,486	2,788,531	43,055	2,831,586	40,900
Public ways and facilities	17,573,104	11,297,151	2,513,445	13,810,596	3,762,508
Recreation and culture	-	-	-	-	-
Debt service - interest	-	-	-	-	-
Contingencies	477,977	-	-	-	477,977
Total expenditures	26,425,340	19,089,796	2,613,395	21,703,191	4,722,149
Excess of revenues (expenditures and encumbrances)	(5,775,940)	(1,678,193)	(2,613,395)	(4,291,589)	1,484,352
Operating subsidy to Hospital Enterprise Fund	-	-	-	-	-
Transfers (to) from other funds - net	648,484	(66,843)	-	(66,843)	(715,327)
Revenues and other sources over (under) expenditures and other uses	(5,127,456)	(1,745,036)	(2,613,395)	(4,358,432)	769,025
Fund balances at June 30, 1980	5,403,022	5,403,022	-	5,403,022	-
Fund balances at June 30, 1981	$ 275,566	$ 3,657,986	$(2,613,395)	$ 1,044,590	$ 769,025

See accompanying notes.

TABLE D

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL DISTRICTS UNDER CONTROL OF THE BOARD OF SUPERVISORS - GOVERNMENTAL FUND TYPES

Year ended June 30, 1981

	Special Revenue Funds				
	Budget	Actual	Encumbrances (Note 8)	Actual Including Encumbrances	Variance - Favorable (Unfavorable)
Revenues:					
Taxes	$19,529,287	$19,308,359	$	$	$ (220,928)
Licenses, permits and franchises	586,897	233,157			(353,740)
Use of money and property	161,030	490,337			329,307
Aid from other governmental agencies	6,946,171	4,684,364			(2,261,807)
Charges for current services	2,157,437	2,294,688			137,251
Other revenue	126,955	78,782			(48,173)
Total revenues	29,507,777	27,089,687			(2,418,090)
Expenditures:					
Public protection	31,538,033	24,182,474	4,734,574	28,917,048	2,620,985
Health and sanitation	905,990	590,145	1,014	591,159	314,831
Public assistance	-	-	-	-	-
Education	-	-	-	-	-
Public ways and facilities	1,573,698	892,592	118,058	1,010,650	563,048
Recreation and culture	3,318,521	2,263,451	660,553	2,924,004	394,517
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Contingencies	590,680	-	-	-	590,680
Total expenditures	37,926,922	27,928,662	5,514,199	33,442,861	4,484,061
Excess of revenues (expenditures and encumbrances)	(8,419,145)	(838,975)	(5,514,199)	(6,353,174)	2,065,971
Transfers (to) from other funds-net	(19,234)	(40,510)	-	(40,510)	(21,276)
Revenues and other sources over (under) expenditures and other uses	(8,438,379)	(879,485)	(5,514,199)	(6,393,684)	2,044,695
Fund balances at June 30, 1980	10,748,231	10,748,231	-	10,748,231	-
Fund balances at June 30, 1981	$ 2,309,852	$ 9,868,746	$(5,514,199)	$ 4,354,547	$ 2,044,695

See accompanying notes.

TABLE D

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL DISTRICTS UNDER CONTROL OF THE BOARD OF SUPERVISORS - GOVERNMENTAL FUND TYPES

Year ended June 30, 1981

Debt Service Funds			Capital Projects Funds				
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Encumbrances (Note 8)	Actual Including Encumbrances	Variance - Favorable (Unfavorable)
$ 883,969	$ 884,761	$ 792	$ 115,489	$ 175,588	$	$	$ 60,099
-	-	-	-	-			-
-	40,343	40,343	1,200	46,150			44,950
31,856	37,172	5,316	148,475	101,379			(47,096)
-	-	-	-	83,797			83,797
21,860	965	(20,895)	-	2,901			2,901
937,685	963,241	25,556	265,164	409,815			144,651
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	807,389	362,614	93,697	456,311	351,078
893,312	893,312	-	-	-	-	-	-
326,105	-	326,105	-	-	-	-	-
1,219,417	893,312	326,105	807,389	362,614	93,697	456,311	351,078
(281,732)	69,929	351,661	(542,225)	47,201	(93,697)	(46,496)	495,729
1,234	23,473	22,239	18,000	17,037	-	17,037	(963)
(280,498)	93,402	373,900	(524,225)	64,238	(93,697)	(29,459)	494,766
287,198	287,198	-	807,083	807,083	-	807,083	-
$ 6,700	$ 380,600	$ 373,900	$ 282,858	$ 871,321	$ (93,697)	$ 777,624	$ 494,766

See accompanying notes.

TABLE E

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/ FUND BALANCES - ALL PROPRIETARY FUND TYPES AND RETIREMENT TRUST FUND

Year ended June 30, 1981

	Proprietary Fund Types			Fiduciary Fund Type
	Enterprise		Internal Service	
	Airport	Hospital	Self-insurance	Retirement Trust
Operating revenues:				
Use of money and property	$ 492,322	$ -	$ 1,454,496	$ 22,251,033
Charges for current services	-	36,851,874	7,754,181	12,107
Contributions	-	-	-	29,663,675
Net loss on Retirement Trust investments (Note 3)	-	-	-	(7,539,938)
Total operating revenues	492,322	36,851,874	9,208,677	44,386,877
Operating expenses:				
Salaries and employee benefits	205,942	31,526,836	-	200,797
Services and supplies	214,833	21,241,105	594,180	466,069
Depreciation and amortization	124,412	419,177	-	-
Benefit and claim payments	-	-	5,279,756	14,419,504
Total operating expenses	545,187	53,187,118	5,873,936	15,086,370
Operating income (loss)	(52,865)	(16,335,244)	3,334,741	29,300,507
Non-operating revenues - net	17,065	998,355	-	-
Operating subsidy from General Fund	-	15,115,201	-	-
Net income (loss)	(35,800)	(221,688)	3,334,741	29,300,507
Add depreciation on fixed assets financed by grants (Note 9)	58,796	-	-	-
Increase (decrease) in retained earnings/fund balances	22,996	(221,688)	3,334,741	29,300,507
Retained earnings/fund balances at June 30, 1980 (Note 2)	91,323	1,176,073	3,238,908	242,173,193
Retained earnings/fund balances at June 30, 1981	$ 114,319	$ 954,385	$ 6,573,649	$271,473,700

See accompanying notes.

TABLE F

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND TYPES AND RETIREMENT TRUST FUND

Year ended June 30, 1981

	Proprietary Fund Types			Fiduciary Fund Type
	Enterprise		Internal Service	
	Airport	Hospital	Self-insurance	Retirement Trust
Funds provided by:				
Operations:				
Net income (loss)	$(35,800)	$ (221,688)	$ 3,334,741	$ 29,300,507
Items not requiring the use of funds - depreciation and amortization	124,412	419,177	-	-
Total provided by operations	88,612	197,489	3,334,741	29,300,507
Increase in accounts payable and accrued liabilities	-	-	1,052,431	180,922
Increase in amounts due to other funds	29,708	6,693,904	-	110,262
Decrease in accounts receivable and accrued revenue	8,063	-	-	-
Decrease in prepaid expense	1,783	-	-	-
Decrease in amounts due from other funds	41,403	-	35,809	-
Construction grant proceeds	12,299	-	-	-
Total funds provided	181,868	6,891,393	4,422,981	29,591,691
Funds used for:				
Increase in accounts receivable and accrued revenue	-	3,952,260	98,590	1,633,723
Increase in amounts due from other funds	-	2,010,416	-	289,587
Increase in inventories of materials and supplies	-	5,119	-	-
Increase in deposits	-	-	50,000	-
Additions to property and equipment	239,677	734,268	-	-
Decrease in accounts payable and accrued liabilities	13,561	168,596	-	-
Decrease in amounts due to other funds	-	-	314,559	-
Reduction of capital lease obligations	-	10,833	-	-
Total funds used	253,238	6,881,492	463,149	1,923,310
Increase (decrease) in cash and investments	(71,370)	9,901	3,959,832	27,668,381
Balance at beginning of year	143,832	1,150	11,366,328	236,918,531
Balance at end of year	$ 72,462	$ 11,051	$15,326,160	$264,586,912

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of significant accounting policies

The accompanying financial statements cover all funds and account groups for which the County Auditor-Controller maintains accounting records and for which the County Treasurer holds cash and investments. The County's financial accounts are maintained in accordance with the uniform accounting systems for counties prescribed by the State Controller in compliance with the Government Code of the State of California. Commencing with the fiscal year ended June 30, 1981, the financial statements are presented in conformity with generally accepted accounting principles applicable to governments as prescribed by Statement 1 of the National Council on Governmental Accounting (NCGA). The County's change in the current year to comply with the provisions of Statement 1 is in conformity with the effective date set forth in the Statement. Adjustments resulting from the change are described in Note 2.

The County records transactions in many funds and groups of accounts for purposes of legal requirements and internal information. For financial reporting purposes, these funds are combined into the funds and groups of accounts described in the following sections of this note.

The following is a summary of the significant policies:

Fund accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. County resources are allocated to, and accounted for in, individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the accompanying financial statements into fund categories and fund types as follows:

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of significant accounting policies (continued)

Governmental Funds

Governmental Funds are maintained for general County operations and for operations of special districts under control of the Board of Supervisors (fire protection, flood control, storm drainage and sanitation districts, and County service areas).

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for revenues from specific sources (other than for Capital Projects Funds) that are legally restricted to expenditures for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of fixed assets (other than those financed by proprietary funds).

Proprietary Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises or, as in the case of the County Hospital and certain related health care facilities, where periodic determination of results of operations is appropriate for management control and accountability.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of significant accounting policies (continued)

Proprietary Funds (continued)

Internal Service Funds are used to account for self-insurance services provided to the various County departments, operations and special districts on a cost-reimbursement basis.

Fiduciary Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and other governmental entities, including the County Employees Retirement System, special districts under control of local boards and school districts. The data in the accompanying financial statements relating to the special districts under control of local boards and school districts do not purport to present the financial position or results of operations of these entities. These entities and the Retirement System maintain their own separate financial statements which are subject to separate audit under state statutes.

Fixed assets and long-term debt

Fixed assets of proprietary funds are accounted for in each of the proprietary funds and are stated at cost less accumulated depreciation. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets.

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the General Fixed Assets Account Groups rather than in governmental funds. No depreciation is recorded on general fixed assets.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of significant accounting policies (continued)

Fixed assets and long-term debt (continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Groups, not in governmental funds.

As discussed in Note 7, the County has entered into certain capital leases related to various County buildings and other real property. The cost of these properties is included in general fixed assets and the related debt is included in general long-term debt.

Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

All governmental funds and fiduciary funds (except Retirement Trust) are accounted for using the modified accrual basis of accounting. Revenues from state and federal aid (subventions) are recorded on the accrual basis at year-end. Revenues from secured property taxes are recorded under the alternate method of apportionment as explained below. Revenues from unsecured property taxes are recorded when apportioned, based upon receipt. Other revenues are primarily recorded when cash is received.

Expenditures are recorded at the time payment is made, except at year-end when all significant expenditures are accrued and the related liabilities established.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of significant accounting policies (continued)

Basis of accounting (continued)

Encumbrances for purchase orders covering goods and services not yet received, contracts, and other commitments are not included in expenditures but are reported in the financial statements as reserved fund balances.

All proprietary funds and the Retirement Trust fund are accounted for using the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized when they are incurred.

Budgets

Budget amounts in the accompanying financial statements reflect the annual budget and revisions approved by the Board of Supervisors during the year. The budgetary accounts are maintained on the modified accrual basis of accounting.

Taxes receivable

The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year). Accordingly, the County Treasurer operates with assets of cash, investments and secured taxes receivable.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

1. Basis of presentation and summary of accounting policies (continued)

Taxes receivable (continued)

Under the alternate apportionment method, specified amounts of penalties and interest collected on delinquent secured taxes are held in trust in the Secured Tax Losses Reserve Fund to cover possible future losses on the sale of tax-deeded property.

A 1980 amendment of the State Revenue and Taxation Code permits a reduction of the Secured Tax Losses Reserve Fund under certain conditions. In accordance with the amended code, the Reserve Fund was reduced and revenues from taxes of the County General Fund were increased by $4,425,453 during the current fiscal year.

Inventories

Inventories of materials and supplies are stated at lower of cost (first-in, first-out method) or market.

2. Restatement of fund balances and reclassifications

The following fund balances have been retroactively restated (as described below) to comply with requirements of NCGA Statement 1:

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

2. Restatement of fund balances and reclassifications (continued)

- Retirement Trust Fund:

Fund balance at June 30, 1980, as previously included in departmental and other trust funds	$240,727,712
Adjustment from modified accrual to accrual basis of accounting	1,445,481
Fund balance at June 30, 1980, as restated	$242,173,193

- Self-insurance Internal Service Funds:

Fund balance at June 30, 1980, as previously included in departmental and other trust funds	$ 12,610,140
Adjustments resulting from establishing internal service funds which are on the accrual basis of accounting	9,371,232
Fund balance at June 30, 1980, as restated	$ 3,238,908

- Agency Funds:

The following fund balances at June 30, 1980 have been reclassified as fiduciary liabilities:

Agencies and other districts	$ 2,696,598
Departmental and other trusts	27,014,196
Unapportioned taxes	27,899,353
Special districts under control of local boards (unaudited)	81,949,170
School districts (unaudited)	24,499,456

- Governmental Fund Types:

Fund balances at June 30, 1980 of General, Special Revenue, Debt Service and Capital Projects Funds were previously reported in total as "Operating" Funds.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

3. Cash and investments

The County follows the practice of pooling cash and investments of all funds with the exception of the County Employees' Retirement System.

Pooled cash and investments under the control of the County Treasurer at June 30, 1981, including secured taxes receivable as discussed in Note 1, consist of the following:

Cash	$ 5,090,208
Time certificates of deposit	99,263,748
Short-term investments (at cost or amortized cost which approximates market:	
Banker's acceptances	60,565,233
Negotiable certificates of deposit	21,321,281
Commercial paper	27,312,715
Other short-term investments	20,247,389
Time certificates of deposit and U.S. Government securities held by fiscal agent, maturing principally in fiscal year 1982 (relates to proceeds from grant anticipation notes issued by a sanitation district under control of a local board)	22,605,800
Secured property taxes receivable	12,244,759
	$268,651,133

Cash and investments of the Employees' Retirement System are recorded in the Retirement Trust Fund at cost, adjusted by amortization of purchase discounts or premiums on bonds and by losses recognized for permanent impairment of value. Cash and investments of the Retirement Trust consist of the following at June 30, 1981:

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

3. Cash and investments (continued)

	Adjusted Cost	Approximate Market Value
Cash	$ 286,018	$
Short-term investments (cost approximates market value)	14,342,451	
	14,628,469	
Marketable investments:		
Corporate stocks	64,851,325	65,409,239
Corporate and municipal bonds	111,275,420	88,428,512
U.S. Government bonds and notes	33,962,510	30,836,963
Federal agency bonds and notes	31,616,754	23,078,833
	241,706,009	$207,753,547
Other investments:		
First mortgages	2,357,429	
Net receivables from capital real property leases with County of Contra Costa and special districts (Note 7)	5,895,005	
	8,252,434	
	$264,586,912	

The Retirement Board's general policy is to hold fixed income securities until they mature to fill principal amount. When this intent is present, the Board does not consider a decline in market value to be a permanent impairment of value and, therefore, no reserve for unrealized loss is recorded.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

3. Cash and investments (continued)

In fiscal year 1981, net losses on Retirement Trust Fund investments amounted to $7,539,938, including a loss of $5,618,555, recorded to reflect the decline in value on certain fixed income securities held at June 30, 1981 which the Retirement System has sold or intends to sell in fiscal year 1982. A net realized loss of $1,921,383 on investments sold during fiscal year 1981 was also incurred. These losses on investments are included in the determination of net income of the Retirement Trust Fund for the year ended June 30, 1981. The cost of corporate stocks sold is based on the average cost of the shares held at the time of sale. For bonds, specific cost is used to determine the gain or loss.

4. Accounts receivable and accrued revenue

Accounts receivable and accrued revenue, after provisions for doubtful accounts, includes primarily amounts due from federal, state and other governmental agencies and interest earned on investments.

Receivables on which provisions for doubtful accounts have been established consist of the following at June 30, 1981:

	General Fund	Hospital Enterprise Fund
Accounts receivable and accrued revenue	$8,752,193	$19,433,914
Less allowance for doubtful accounts	313,753	8,843,027
	$8,438,440	$10,590,887

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

5. Fixed assets

Fixed assets consist of the following at June 30, 1981:

	General County	Airport Enterprise Fund	Hospital Enterprise Fund	Special districts under control of Board of Supervisors
Land	$ 4,240,229	$ 595,276	$ 245,246	$10,851,400
Buildings and improvements				
Equipment	65,730,342	3,559,722	8,200,270	20,338,870
	13,808,450	20,300	1,738,959	6,933,837
Less accumulated depreciation	83,778,021	4,175,098	11,184,475	27,951,407
	-	1,531,048	4,675,538	-
	$83,778,021	$1,647,352	$ 6,508,999	$27,951,407

At June 30, 1981, the County had made deposits amounting to $450,000 for the option to purchase two buildings for General County use at a total cost of $4,800,000. The County exercised its option on one building in August 1981, applying its $200,000 deposit to the $1,600,000 purchase price. The option on the other building ($3,000,000 purchase price and $250,000 deposit at June 30, 1981) expires in February 1982.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

6. Bonded debt

The bonded debt of special districts under control of the Board of Supervisors consists of general obligation and revenue bonds issued by various County service areas and sanitation, fire protection and storm drainage districts. The bonds bear interest at rates ranging from 3.75 percent to 8.0 percent and mature as follows:

Fiscal year ending June 30,	
1982	$ 259,000
1983	281,000
1984	306,000
1985	341,000
1986	371,000
1987 - 2005	7,650,000
	$9,208,000

The County is contingently liable for bonded indebtedness of special assessment districts issued under the Improvement Act of 1915. The bonds outstanding ($19,605,004 at June 30, 1981) are included in the long-term debt accounts of the special district funds under control of local boards.

Interest and fiscal charges of the General Fund amounting to $1,549,977 are applicable to tax anticipation notes issued and fully repaid during the year.

7. Lease commitments

The County conducts a portion of its operations under leasing arrangements covering various County land, buildings and equipment as follows:

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

7. Lease commitments (continued)

Capital leases

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. The County also leases other buildings under capital leases. Lease payments (principal and interest) under capital leases included in expenditures for the year amounted to $1,171,255 for the general County funds and $379,320 for Special Revenue Funds of special districts under control of the Board of Supervisors.

Real property under capital leases is included in fixed assets at June 30, 1981, in the following amounts:

	General County fixed assets	Hospital Enterprise Fund	Special district funds under control of Board of Supervisors
Land	$ -	$14,000	$ 153,799
Buildings and improvements	13,475,780	56,614	3,199,740
	13,475,780	70,614	3,353,539
Less accumulated depreciation	-	2,830	-
	$13,475,780	$67,784	$3,353,539

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

7. Lease commitments (continued)

Capital leases (continued)

Interest rates on capital lease obligations range from 4 percent to 9.5 percent on leases with the Employees' Retirement System and 5 percent to 11.2 percent on other major building leases.

The County has an option to purchase each of the properties under lease/purchase agreements with the Employees' Retirement System at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5 percent to 9.5 percent. In the event the County does not exercise its option to purchase a building, the Retirement System has the option to purchase the County land on which the building is located at the fair market value at the time the lease terminates. Several of the other major building leases contain purchase options at the termination of the leases for nominal purchase prices.

Future minimum lease payments under capital leases together with the related present value of the capital lease obligations at June 30, 1981 are as follows:

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

7. Lease commitments (continued)

Capital leases (continued)

Future minimum lease payments under capital leases together with the related present value of the capital lease obligations at June 30, 1981 are as follows:

	Fiscal year ending June 30	Lease/purchase agreements with Employees' Retirement System	Other major building leases	Total
General County:	1982	$ 687,126	$ 443,230	$1,130,356
	1983	687,126	469,450	1,156,576
	1984	719,773	469,450	1,189,223
	1985	605,069	469,450	1,074,519
	1986	605,069	491,020	1,096,089
	1987 - 2002	1,476,080	6,859,638	8,335,718
Total minimum lease payments		4,780,243	9,202,238	13,982,481
Less amount representing interest		857,142	5,032,787	5,889,929
Present value of capital lease obligations		$3,923,101	$4,169,451	$8,092,552
Hospital Enterprise Fund:	1982		$12,168	$12,168
	1983		12,168	12,168
	1984		6,084	6,084
Total minimum lease payments			30,420	30,420
Less amount representing interest			6,253	6,253
Present value of capital lease obligations			$24,167	$24,167
Special district funds under control of Board of Supervisors:				
	1982	$ 337,320	$ 42,000	$ 379,320
	1983	337,320	42,000	379,320
	1984	337,320	42,000	379,320
	1985	337,320	42,000	379,320
	1986	334,170	42,000	376,170
	1987 - 1999	1,179,870	147,002	1,326,872
Total minimum lease payments		2,863,320	357,002	3,220,322
Less amount representing interest		891,416	135,176	1,026,592
Present value of capital lease obligations		1,971,904	$221,826	$2,193,730
Total present value of capital lease obligations to Employees' Retirement System (Note 3)		$5,895,005		

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

7. Lease commitments (continued)

Operating leases

Total rental expense for the year ended June 30, 1981 for all operating leases and month-to-month lease arrangements amounted to $3,762,434 for the County General Fund, $282,687 for General County Special Revenue Funds, $760,498 for the Hospital Enterprise Fund, and $334,512 for special district funds under control of the Board of Supervisors.

At June 30, 1981, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

Fiscal year ending June 30,	General Fund	Hospital Enterprise Fund
1982	$1,967,000	$ 76,000
1983	1,807,000	76,000
1984	1,464,000	57,000
1985	963,000	-
1986	439,000	-
1987 - 1994	677,000	-
	$7,317,000	$209,000

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

8. Fund balances

Fund balances at June 30, 1981 consist of the following:

	General County		Special Districts under control of Board of Supervisors		
	General Fund	Special Revenue Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Reserved fund balances:					
Reserved for:					
Encumbrances	$ 3,869,285	$2,613,395	$5,514,199	$ -	$ 93,697
Inventories	844,042	-	-	-	-
	4,713,327	2,613,395	5,514,199	-	93,697
Unreserved fund balances:					
Designated for:					
Equipment replacement	3,533,710	22,274	-	-	-
Debt service	-	-	-	380,600	-
Future years' expenditures	-	-	20,506	-	-
Undesignated	21,329,791	1,022,317	4,334,041	-	777,624
	24,863,501	1,044,591	4,354,547	380,600	777,624
Total	$29,576,828	$3,657,986	$9,868,746	$380,600	$871,321

The unreserved fund balance designated for replacement of equipment represents an amount equivalent to accumulated depreciation on the County's general operating equipment, computed by the straight-line method over the estimated useful lives of the equipment.

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

9. Contributed capital

Contributed capital includes capital contributed by the County and other governmental subsidies for capital acquisitions. Depreciation on assets acquired or constructed through capital grants is included in operating expenses and applied against contributed capital. Changes in contributed capital are as follows:

	Airport Enterprise Fund	Hospital Enterprise Fund
Balances, June 30, 1980	$2,672,787	$7,958,347
Capital grants	12,299	-
Amortization	(58,796)	-
Balances, June 30, 1981	$2,626,290	$7,958,347

Contributed capital consists of the following at June 30, 1981:

Capital grants	$1,997,200	$ -
Less amortization	630,471	-
	1,366,729	-
Capital contributed by the County	1,259,561	7,958,347
	$2,626,290	$7,958,347

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

10. Retirement plan

The County has retirement plans administered by the Board of Retirement of the Contra Costa County Employees' Retirement Association which cover substantially all employees and to which contributions are made by both the County and the employees. The plans provide "basic" death, disability and service retirement benefits based on specified percentages of monthly final average salary and, in addition, provide annual cost-of-living adjustments after retirement. A new plan, which became effective in fiscal year 1981 for new employees and for pre-1981 employees who transfer to the new plan, provides lower benefits than the previously existing plan, at lower cost to the County and to the employees.

Contributions to the plans by the County are calculated using percentages of salaries as adopted by the County Board of Supervisors based on actuarial studies. The County's policy has been to fund expected "basic" benefits over the average working lifetime of present members, except that unfunded prior service cost arising from plan amendments, actuarial gains and losses, or other factors has been funded over 30 years. Expected cost-of-living adjustments have been partially funded over ten-year periods.

The County's cost of the plans for the year ended June 30, 1981, included in the accompanying financial statements, is as follows:

General County:	
General Fund	$13,919,159
Special Revenue Funds	410,725
Airport Enterprise Fund	24,695
Hospital Enterprise Fund	3,384,565
Special Districts under Control of Board of Supervisors - Special Revenue Funds	3,366,636
	$21,105,780

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

10. Retirement plan (continued)

The above cost includes approximately $3,982,000 contributed on behalf of employees pursuant to the terms of resolutions adopted by the Board of Supervisors, under which the County and the special districts under control of the Board are paying a portion of the retirement contributions normally required of the majority of employees for various periods beginning during the 1978 fiscal year.

Contributions to the plans in the year ended June 30, 1981 were based upon recommendations of an actuarial study made as of July 1, 1977, the most recent study completed at the time the contribution rates were adopted. An updated unaudited study completed in January 1981, based on data at July 1, 1980, is the basis for contribution rates adopted for use in the year ending June 30, 1982. The updated study includes changed assumptions as to future rates of interest and salary scales and provides for full funding of cost-of-living adjustments. The rates recommended in the study average approximately eight percent more than the rates used for the year ended June 30, 1981. However, after recognizing transfers of funds permitted under the State law applicable to County employees retirement plans, the average rate to be used only for fiscal year 1982 is approximately three percent less than the comparable rate for fiscal year 1981.

11. Self-insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County became self-insured in 1981 for costs of its employees' dental and management employees' long-term disability programs. Internal Service funds are

NOTES TO FINANCIAL STATEMENTS

June 30, 1981

11. Self-insurance (continued)

used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds.

12. Litigation

In June 1978, the voters of the State of California approved a constitutional amendment which limits the maximum annual amount of ad valorem taxes on real property to one percent of the full cash value of such property. Several legal actions were instituted against the County and others with respect to the application of the constitutional amendment to unsecured property taxes for the 1979 fiscal year. The U.S. Supreme Court and the California Supreme Court have ruled in favor of the County's proportioned Taxes Fund was impounded pending resolution of the litigation. The impounded unsecured taxes will be apportioned during fiscal year 1982 pursuant to related legislation enacted in July 1981. The specific basis for apportioning such monies to the County and other governmental agencies is pending. Certain other property taxes ($599,174) collected by the County have been impounded pending resolution of related litigation.

The County is also a defendant in a number of other legal actions arising in the normal course of its activities. None of these are expected to have a significant effect on its operations or financial condition.

SECTION 1
SPECIAL STATEMENTS

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TABLE 1A
COUNTY TREASURY FINANCIAL REPORT
AS OF JUNE 30, 1981

ASSETS

Cash on Hand:		34,746
Bank Deposits:		
Commercial Accounts	5,066,434	
Time Deposits	99,263,749	104,330,183
Deposit in State of California Local Agency Investment Fund		4,565,000
Securities:		
U.S. Treasury Notes	26,405,800	
Federal Home Loan Bank Note	10,250,000	
Bankers Acceptances	61,550,000	
Bonds, Municipal, Industrial, Foreign	183,073,833	
Negotiable Certificates of Deposits	21,500,000	
Commercial Paper	37,500,000	
Federal Farm Credit Bonds	5,815,000	
Corporate Stock	64,851,326	
First Mortgages	2,424,939	
Unamortized Discounts	(7,477,589)	405,893,309
Receivable from Bank		45,617
Investment in Real Property		5,895,003
TOTAL ASSETS		520,763,858

TABLE 1A

COUNTY TREASURY FINANCIAL REPORT (CONTINUED)

AS OF JUNE 30, 1981

DEPOSITORS EQUITY

	General Deposit	Funded Investments	TOTAL**
County Funds (including Enterprise)	17,346,746	102,200	17,448,964
Special Districts Governed by the Board of Supervisors	6,408,603	3,634,700	10,043,303
Special Districts Governed by Local Boards	9,855,552	78,086,900	87,942,452
School Districts	43,804,418	9,815,900	53,620,318
Agencies and Other Districts	38,399,908	21,902,012	60,301,920
Self Insurance and Retirement Funds	1,474,684	278,377,174	279,851,858
Taxes Funds:			
Tax Loss Reserve	7,758,867		
Unapportioned Taxes	18,856,714		
*Receivable for Uncollected Taxes	(15,060,538)		11,555,043
TOTAL EQUITY			520,763,858

* This amount is the unpaid taxes of all prior years. The County of Contra Costa distributes secured tax levies in accordance with the Alternate Method (Revenue and Taxation Code 4701-17) which provides for crediting each operating fund with its total secured tax requirements on approximately October 1 of each year. Thus the County Treasury operates with assets of both cash and receivables.

** These totals differ from the amounts for Cash and Investments on Table A by the amounts of Petty Cash which are not part of the Treasurer's Accountability. These amounts are: $19,145 for County Funds, $1,400 and $650 for Special Districts, $137,020 for Schools, $10,000 for Agencies and $61,216 for Retirement.

TABLE 1B

EMPLOYEES RETIREMENT SYSTEM STATEMENT OF FINANCIAL CONDITION

DECEMBER 31, 1980 (NOTE 1)

ASSETS

Current Assets:		
Deposits with County Treasurer	$ 76,821	
Deposits with Bank of America:		
First Mortgage Principal and Interest	2,742	
First Mortgage Loan Trust Fund	93,542	$ 173,105
Contributions Receivable		2,690,075
Accrued Interest and Dividends Receivable		3,919,663
Investment Principal Receivable		155,764
Total Current Assets		$ 6,938,607
Investments:		
Municipal, Foreign and Industrial Bonds		
(Face value of $165,435,120 less $4,881,705 unamortized net discount)	$160,553,415	
FHA/VA First Mortgages (Face value $2,529,404 less $57,542 unamortized discount)	2,471,862	
Common and Preferred Stock (at cost - Note 2)	58,888,622	
Real Property (Note 3)	6,250,655	
Short Term		
(Face value of $23,150,000 less $63,497 unamortized discount)	23,086,503	$251,251,057
Installment Contributions and Interest Receivable		1,737,108
Total Assets		$259,926,772

FOOTNOTES

(1) This statement is derived from the accounts and records of the Employees Retirement System and presented on the accrual basis of accounting for the Retirement System's fiscal year ending December 31, 1980.

TABLE 1B

EMPLOYEES RETIREMENT SYSTEM STATEMENT OF FINANCIAL CONDITION (CONTINUED)

DECEMBER 31, 1980

LIABILITIES, RESERVES AND UNDISTRIBUTED EARNINGS

Liabilities:		
Retirement Allowances Payable		$ 1,186,884
Accounts Payable		163,107
Loan Trust Fund Payable		93,542
Members' Deposit Refunds Payable		80,899
Terminated Members' Deposits Unclaimed		4,990
Total Liabilities		$ 1,529,422
Reserves: (Note 4)		
Members' Deposits	$ 54,206,905	
Employer Advances	31,288,318	
Retired Members	137,547,010	
Cost of Living	20,146,957	$243,189,190
Surplus:		
Restricted:		
Statutory Reserve (Note 5)	$ 2,599,268	
Other	12,608,892	15,208,160
Total Liabilities, Reserves and Surplus		$259,926,772

(2) Total market value of stocks owned at December 31, 1980 was $67,586,905. Included were two stocks which could be considered to have had a sustained material impairment in value (market value less than 75% of cost for five years or more). The market value of these two stocks was a total of $260,885 less than cost.

TABLE 1B

EMPLOYEES RETIREMENT SYSTEM STATEMENT OF FINANCIAL CONDITION (CONTINUED)

DECEMBER 31, 1980

FOOTNOTES (CONTINUED)

(3) Pertinent details regarding the Employees Retirement System investment in real estate are:

Description	Date of Lease	Lease Period (Years)	Rate of Return	Original Investment	Return of Principal	Investment 12/31/80
Buildings:						
Administration (Addition)	November 1, 1964	25	5 %	$ 3,414,314	$1,706,818	$1,707,496
Pleasant Hill Office Building	November 1, 1961	25	5 %	1,373,548	958,965	414,583
Juvenile Hall (Childrens Shelter)	January 1, 1967	20	5 %	1,049,928	560,764	489,164
Court House (Remodeling)	March 1, 1967	20	5 %	1,533,448	817,159	716,289
Sheriff Modular Units	April 1, 1971	10	8.5 %	311,109	271,189	39,920
Girls Treatment Center	November 1, 1973	15	7.5 %	794,231	244,650	549,581
Assessor's Building	March 1, 1974	10	7.5 %	604,481	326,473	278,008
Rheem Estate	June 1, 1974	12	8.75%	291,905	108,611	183,294
Pinole Library	December 1, 1974	12	7.5 %	749,647	268,575	481,072
Moraga Library	February 1, 1975	14	8 %	627,609	182,286	445,323
El Sobrante Library	June 1, 1975	24	9.5 %	318,839	22,937	295,902
Casey Memorial Library	October 1, 1975	14	8.75%	833,124	183,101	650,023
Total Investment in Real Property				$11,902,183	$5,651,528	$6,250,655

All the real property is leased to the County of Contra Costa. The County has the option to purchase each of the properties at specified times during the term of each lease. In the event that the County does not exercise its option to purchase the buildings, the Retirement Board has the option to purchase the County land on which the buildings are located at the fair market value at the time the lease terminates, with the exception of the Rheem Estate and Assessor's Building, to which the Retirement System holds title.

The original investment in real estate is comprised of acquisition or construction costs plus interest on construction costs from the time paid until the commencement of the lease. Monthly lease payments by the County include scheduled amortization of the original investment plus interest at the rates shown above.

TABLE 1B

EMPLOYEES RETIREMENT SYSTEM STATEMENT OF FINANCIAL CONDITION (CONTINUED)

DECEMBER 31, 1980

FOOTNOTES (CONTINUED)

(4) Activity in the reserves for the 1980 calendar year is summarized below:

	Members' Deposits	Employers' Advance Reserves	Retired Members' Reserves	Cost of Living Reserve
Balance, January 1, 1980	$51,423,216	$26,604,477	$122,060,275	$15,170,331
Additions:				
Contributions by Employers		19,250,330		2,906,292
Contributions by Employees	4,289,967			3,450,203
Interest Distributed	3,183,380	991,747	8,583,531	966,738
	7,473,347	20,242,077	8,583,531	7,323,233
Deductions:				
Pensions and Annuities			(12,047,456)	(1,975,139)
Refunds and Adjustments	(801,548)	(454,312)	369	(371,468)
Death Benefits Paid		(41,743)		
	(801,548)	(496,055)	(12,047,087)	(2,346,607)
Funding	(3,888,110)	(15,062,181)	18,950,291	
Balance, December 31, 1980	$54,206,905	$31,288,318	$137,547,010	$20,146,957

(5) The statutes require that surplus up to one percent of the System's assets be retained in the fund as a reserve against future deficiencies in interest earnings, losses on investments and other contingencies.

TABLE 1B

EMPLOYEES RETIREMENT SYSTEM STATEMENT OF FINANCIAL CONDITION (CONTINUED)

DECEMBER 31, 1980

FOOTNOTES (CONTINUED)

(6) Changes in Surplus for the 1980 calendar year are as follows:

Surplus, January 1, 1980				$10,285,473
Income:				
Income from Securities and Trust Deeds		$18,498,880		
Interest on Building Investments		427,171		
Miscellaneous Income		(26,792)		
Total Income			$18,899,259	
Expense:				
Administrative Expense (Note 7):				
Salaries	$147,069			
Benefits	41,186			
Services & Supplies	102,578			
Total		290,833		
Interest Credited to Reserves		13,673,001		
Total Expense			13,963,834	
Excess Revenues over Expense Added to Surplus				4,935,425
Less Distributions from Surplus				(12,738)
Surplus, December 31, 1980				$15,208,160

(7) Effective July 1, 1979 the Retirement Board adopted Government Code Section 31580.2 which allows budgeted administrative expenses to be charged against earnings of the retirement fund. The annual budget is limited to eighteen hundredths of one percent (.18%) of the total assets of the retirement system.

Prior to July 1, 1979, administrative expenses were paid from the County General Fund, and a prorata share of these costs was reimbursed to the General Fund by the other member agencies. The net cost to the General Fund in fiscal year 1978-79 was $276,661.

TABLE 1C
BUCHANAN FIELD AIRPORT ENTERPRISE
COMPARATIVE STATEMENT OF FINANCIAL CONDITION
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

ASSETS	June 30, 1980	June 30, 1981	LIABILITIES AND EQUITIES	June 30, 1980	June 30, 1981
Current Assets:			Current Liabilities:		
Cash on hand	150	150	Due to County General Fund	12,709	61,828
Deposits in County Treasury-Operating	134,897	58,526	Salaries Payable	11,830	13,040
Rents Receivable (less allowance for doubtful accounts)	59,058	69,185	Accounts Payable	28,707	16,082
Grants Receivable	103,514	43,920	Contract Retentions Payable	34,415	12,859
Prepaid Expense	--	6,900	Bid and Performance Deposits	3,785	3,785
Total Current Assets	297,619	178,681	Total Current Liabilities	91,446	107,594
Property, Plant and Equipment:			Fund Equity:		
Land and Easements	596,875	598,076	Contributed Capital:		
Improvements other than Buildings	2,719,891	3,145,333	Capital Grants	1,984,901	1,997,200
Buildings and Structures	213,381	213,381	Less Amortization	571,675	630,471
Furniture and Equipment	14,999	20,300			
	3,545,146	3,977,090		1,413,226	1,366,729
Accumulated Depreciation	(1,406,633)	(1,531,046)	Capital Contributed by County	1,259,561	1,259,561
	2,138,513	2,446,044		2,672,787	2,626,290
Construction in Progress	393,274	201,007	Retained Income	91,323	114,317
Total Fixed Assets	2,531,787	2,647,051	Total Fund Equity	2,764,110	2,740,607
Restricted Assets:					
Special Aviation Fund	5,000	10,000			
Deposits held in Trust	3,785	3,785			
Total Restricted Assets	8,785	13,785			
Other Assets:					
Airport Master Development Plan	17,365	8,684			
TOTAL ASSETS	2,855,556	2,848,201	TOTAL LIABILITIES AND EQUITIES	2,855,556	2,848,201

TABLE 1C

BUCHANAN FIELD AIRPORT ENTERPRISE

COMPARATIVE STATEMENT OF INCOME

FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

	June 30, 1980	1981	Increase (Decrease)
Operating Revenue:			
Aircraft storage fees	$133,937	$171,985	$ 38,048
Rents and concessions-aviation	78,122	87,794	9,672
Rents and concessions-non-aviation	146,449	176,472	30,023
Fuel flowage fees	28,639	28,571	(68)
Office space rentals	18,396	27,338	8,942
Commercial use and landing fees	642	30	(612)
Other	4,971	132	(4,839)
Total Operating Revenue	411,156	492,322	81,166
Operating Expenses:			
Salaries	135,236	159,044	23,808
Fringe Benefits	39,934	49,156	9,222
Maintenance and repairs	32,953	40,073	7,120
Professional services	4,210	17,198	12,988
Public Works Dept. Administrative Services	12,496	13,483	987
Lease development (Public Works Dept.)	36,218	38,686	2,468
Security services	15,920	17,601	1,681
Utilities and communications	23,259	26,804	3,545
Insurance	7,448	7,400	(48)
Transportation and travel	24,218	33,742	9,524
Rent of real property	361	360	(1)
Office supplies	3,389	6,227	2,838
Miscellaneous services and supplies	2,626	2,170	(456)
Memberships	25	150	125
Depreciation and amortization	122,641	133,095	10,454
Total Operating Expenses	460,934	545,189	84,255
Operating Income (Loss)	(49,778)	(52,867)	(3,089)

TABLE 1C
BUCHANAN FIELD AIRPORT ENTERPRISE
COMPARATIVE STATEMENT OF INCOME (CONTINUED)
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

	June 30, 1980	1981	(Decrease)
Non-Operating Revenues (Expenses):			
Interest	$ 60	$	$ (60)
Federal study grant	718		(718)
State airport assistance grant	5,000	5,000	--
Prior year revenue	--	4,000	4,000
Other non-operating revenue (expense)	--	8,065	8,065
Net Non-Operating Revenues (Expenses)	5,778	17,065	11,287
Net Income (Loss)	(44,000)	(35,802)	8,198
Add back depreciation on fixes assets financed by State and Federal Grants, reducing net Capital Contributed	48,709	58,796	10,087
Increase (Decrease) in Retained Income	4,709	22,994	18,285
Deletion of Equipment	(105)		105
Retained Income, Beginning of Year	86,719	91,323	4,604
Retained Income, End of Year	$ 91,323	$114,317	$ 22,994

TABLE 1C

BUCHANAN FIELD AIRPORT ENTERPRISE

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

SOURCE OF FUNDS	1980	1981	APPLICATION OF FUNDS	1980	1981
Operations:					
Net income (loss) for the year	(44,000)	(35,802)	Additions to property, plant and equipment	351,496	239,677
Add charges not requiring current outlay of funds:			Increase in working capital	--	5,000
Depreciation and Amortization	122,641	133,095			
	78,641	97,293			
Federal grants-in-aid for construction	262,744	12,298			
Decrease in working capital	9,551	135,086			
Decrease in restricted assets	560				
	10,111	135,086			
Total	351,496	244,677	Total	351,496	244,677

Analysis of Changes in Working Capital:	1980 Increase (Decrease)	1981 Increase (Decrease)
Cash	(7,684)	(76,371)
Grants Receivable	26,944	(59,594)
Rent and miscellaneous receivables	10,737	10,127
Salaries payable	(225)	(1,210)
Accounts payable	590	12,625
Due to county general fund	(8,718)	(49,119)
Contracts retention payable	(30,835)	21,556
Prepaid expenses	(360)	6,900
Net Increase (Decrease)	(9,551)	(135,086)

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
MEDICAL SERVICES
COMPARATIVE STATEMENT OF FINANCIAL CONDITION
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

ASSETS	June 30 1980	June 30 1981
Current Assets		
Cash	1,150	5,565
Accounts Receivable	12,211,180	18,085,752
Less: Allowance for Doubtful Accounts	(9,270,364)	(12,107,740)
Accrued Receivables	5,010,222	7,721,535
Inventories	292,121	296,526
Prepaid Expenses	833	1,547
Total Current Assets	8,245,142	14,003,185
Land, Buildings & Equipment		
Land	245,246	245,246
Land Improvements	38,625	38,625
Buildings, Building Improvements	8,508,396	9,091,032
Leasehold Improvements	70,614	70,614
Equipment	1,620,222	1,738,959
Less: Accumulated Depreciation	(4,289,255)	(4,675,537)
Total Land, Buildings & Equipment	6,193,848	6,508,939
Total Assets	14,438,990	20,512,124

LIABILITIES	June 30 1980	June 30 1981
Current Liabilities		
Accounts Payable	4,477,230	10,986,351
Contract Settlement Payables	845,681	680,281
Total Current Liabilities	5,322,911	11,666.632
Long Term Liabilities		
Capital Lease Obligations	35,000	24,167
Total Liabilities	5,357,911	11,690,799
FUND BALANCES		
Unavailable Fund Balance		
Donated Capital - County	7,948,347	7,948,347
Available Fund Balance		
Balance Forward, July 1	937,288	1,132,732
Current Year Operations	195,444	(259,754)
Total Available Fund Balance	1,132,732	872,978
Total Fund Balances	9,081,079	8,821,325
Total Liabilities & Fund Balances	14,438,990	20,512,124

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
MEDICAL SERVICES
COMPARATIVE STATEMENT OF INCOME (CONTINUED)
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

	June 30 1980	June 30 1981	Increase (Decrease)
Operating Revenues:			
Medicare Program	4,604,894	4,536,554	
Less: Contractual Adjustments	(634,283)	(668,579)	(102,636)
Medi-Cal Prgram	10,129,105	12,181,246	
Less: Contractual Adjustments	(2,050,994)	(2,033,953)	2,069,182
Private Pay & Insurance	3,890,441	5,789,991	
Less: Provision for Bad Debts	(2,016,945)	(3,161,947)	754,548
Other Programs			
Indigents Care	417,457	419,868	2,411
Mental Health	897,997		(897,997)
Other County Departments	761,374	1,747,602	986,228
Short Doyle	4,110,388	4,800,000	689,612
Alcohol Program	941,971	1,072,541	130,570
Drug Abuse Short-Doyle	518,151	598,817	80,666
Social Rehabilitation Service Continuing Care	328,387	372,072	43,685
Medi-Cal Mental Health	4,864,761	4,360,000	(504,761)
Health Maintenance Organization (HMO)	622,099	1,335,996	713,897
Prepaid Health Plan (PHP)	3,176,274	3,051,203	(125,071)
Grants & Donations	544,601	1,002,778	458,177
Driver Fines		144,210	144,210
Cafeteria Sales	140,620	161,856	21,236
Occupany/Rent	156,408	159,896	3,488
Miscellaneous	99,158	219,296	120,138
Total Operating Revenues	31,501,864	36,089,447	4,587,583

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
MEDICAL SERVICES
COMPARATIVE STATEMENT OF INCOME (CONTINUED)
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

	June 30 1980	1981	Increase (Decrease)
Operating Expenses:			
Hospital Wards	6,178,960	7,111,063	932,103
Clinics	9,104,467	12,078,443	2,973,976
Ancillary Departments	7,789,569	7,395,672	(393,897)
Mental Health Contracts	3,523,310	5,577,416	2,054,106
Ambulance & Other Outside Services	939,178	1,352,345	413,167
Education & Training	683,485	743,525	60,040
Food Service & Cafeteria	1,449,933	1,618,139	168,206
Housekeeping, Laundry & Grounds	1,433,659	1,677,616	243,957
Plant Maintenance & Utilities	858,524	1,033,653	175,129
Clinic General Services	503,069	520,096	17,027
Stores & Purchasing	232,755	246,739	13,984
Data Processing	608,135	908,706	300,571
Accounting, Credit & Collection	2,024,773	2,083,666	58,893
Administration	3,034,320	4,729,663	1,695,343
Medical Social Service	1,121,335	1,098,425	(22,910)
Hospital Reception Center	367,381	374,867	7,486
Medical Records	912,966	1,098,206	185,240
Insurance	651,373	1,936,500	1,285,127
Total Operating Expenses	41,417,192	51,584,740	10,167,548
Net Loss (Before Depreciation)	(9,915,328)	(15,495,293)	(5,579,965)
Depreciation Expense	344,631	419,177	74,546
Net Operating Loss	(10,259,959)	(15,914,470)	(5,654,511)
Non-Operating Revenues:			
Subsidy from County General Fund	10,400,687	14,656,361	4,255,674
Prior Year Revenue	44,716	998,355	953,639
Excess of Revenues (Expenditures)	185,444	(259,754)	(445,198)

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
MEDICAL SERVICES
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

Source of Funds	June 30 1980	June 30 1981
Operations:		
Net Loss from Current Operations	(10,259,959)	(15,914,470)
Add Charges Not Requiring Current Outlay of Funds:		
Depreciation	344,631	419,177
	(9,915,328)	(15,495,293)
Prior Year Revenue	44,716	998,355
County Subsidy	10,400,687	14,656,361
TOTAL	530,075	159,423

Application of Funds	June 30 1980	June 30 1981
Additions to Property, Plant and Equipment	910,892	734,268
Increase in Working Capital	(417,866)	(585,678)
Applied to Long Term Liabilities	37,049	10,833
TOTAL	530,075	159,423

Analysis of Donated Capital:

Cash	900
Accounts Receivable - Net	2,233,234
Inventories	270,563
Property, Plant & Equipment - Net After Accumulated Depreciation	5,490,131
Capital Lease Obligation	(36,481)
NET TOTAL	7,958,347

Analysis of Changes in Working Capital:

	Increase (Decrease)	Increase (Decrease)
Cash	(2,329,540)	4,415
Accounts Receivable - Net	3,006,483	5,748,509
Inventories	23,634	4,405
Prepaid Expense	(7,590)	714
Accounts Payable	(1,110,853)	(6,343,721)
NET INCREASE	(417,866)	(585,678)

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
HEALTH PLAN
COMPARATIVE STATEMENT OF FINANCIAL CONDITION
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

ASSETS	June 30 1980	1981
Current Assets		
Cash	-0-	5,485
Accrued Receivables	168,525	382,694
Total Current Assets	168,525	388,179
Total Assets	168,525	388,179

LIABILITIES	June 30 1980	1981
Current Liabilities		
Accounts Payable	115,184	296,772
Total Current Liabilities	115,184	296,772
Total Liabilities	115,184	296,772
FUND BALANCES		
Unavailable Fund Balance		
Donated Capital - County	10,000	10,000
Available Fund Balance		
Balance Forward, July 1	-0-	43,341
Current Year Operations	43,341	38,066
Total Available Fund Balance	43,341	81,407
Total Fund Balances	53,341	91,407
Total Liabilities & Fund Balances	168,525	388,179

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
HEALTH PLAN
COMPARATIVE STATEMENT OF INCOME (CONTINUED)
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

	June 30 1980	1981	Increase (Decrease)
Operating Revenues:			
Health Plan Premiums	58,525	762,427	703,902
Total Operating Revenues	58,525	762,427	703,902
Operating Expenses:			
Clinic	39,478	269,438	229,960
Outside Services	54,789	667,612	612,823
Administration & Marketing	20,917	246,151	225,234
Total Operating Expenses	115,184	1,183,201	1,068,017
Net Operating Loss	(56,659)	(420,774)	(364,115)
Non-Operating Revenues:			
Subsidy from County General Fund	110,000	458,840	348,840
Excess of Revenues (Expenditures)	53,341	38,066	(15,275)

TABLE 1D
COUNTY HOSPITAL ENTERPRISE
HEALTH PLAN
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 1980 AND 1981

Source of Funds	June 30 1980	June 30 1981	Application of Funds	June 30 1980	June 30 1981
Operations:			Increase in Working Capital	53,341	38,066
Net Loss from Current Operations	(56,659)	(420,774)			
County Subsidy	110,000	458,840			
TOTAL	53,341	38,066	TOTAL	53,341	38,066

Analysis of Changes in Working Capital:

	Increase (Decrease)	Increase (Decrease)
Cash	-0-	5,485
Accounts Receivable - Net	168,525	214,169
Accounts Payable	(115,184)	(181,588)
NET INCREASE	53,341	38,066

SECTION 2
COUNTY OPERATIONS

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TABLE 2

COUNTY OPERATIONS BALANCE SHEET

AS OF JUNE 30, 1981

	TOTAL COUNTY OPERATIONS	GENERAL FUND	SPECIAL REVENUE	OTHER GENERAL COUNTY FUNDS
ASSETS				
CASH IN TREASURY	$ 17,266,850	17,168,276	77,230	21,344
PETTY CASH	17,745	17,395	350	
INVESTMENTS	100,000			100,000
ACCOUNTS RECEIVABLE	11,676,916	8,752,193	2,923,094	1,629
RESERVE FOR BAD DEBTS	313,753-	313,753-		
INVENTORIES	844,042	844,042		
DUE FROM OTHER FUNDS	25,485,535	23,414,012	2,040,397	31,126
PREPAID EXPENSE AND OTHER CURRENT ASSETS	593,599	593,599		
DEPOSITS WITH OTHERS	458,076		458,076	
FIXED ASSETS	83,779,021	80,929,395	2,849,626	
FUTURE LONG TERM DEBT REQUIREMENTS	8,092,552	7,825,773	266,779	
TOTAL	$ 148,000,583	139,230,932	8,615,552	154,099
LIABILITIES AND EQUITIES				
ACCOUNTS PAYABLE	$ 7,624,438	6,862,413	762,025	
SALES TAX PAYABLE	6,714	6,714		
DUE TO OTHER FUNDS	8,877,844	7,689,267	1,188,577	
DEFERRED CREDITS AND OTHER CURRENT LIABI	877,054	832,414	13,514	31,126
BOND PRICIPAL AND INTEREST ACCRUAL	20			20
STATE AND FEDERAL ADVANCES	5,508,127	5,508,127		
LONG TERM DEBT - LEASE PURCHASE	8,092,552	7,825,773	266,779	
RESERVE FOR EQUIPMENT REPLACEMENT	3,555,984	3,533,710	22,274	
FUND BALANCE AVAILABLE	29,678,828	26,043,118	3,512,757	122,953
INVESTMENT IN FIXED ASSETS	83,779,021	80,929,395	2,849,626	
TOTAL	$ 148,000,582	139,230,931	8,615,552	154,099

TABLE 2A
COUNTY FUNDS
CHANGES IN AVAILABLE FUND BALANCE
OPERATIONS FOR 1980-81

	Available Balance 7/01/80	Revenue	Expenditures	Transfers	Available Balance 6/30/81	Reserves for Encumbrances and Inventory	Balance After Reserves
GENERAL OPERATIONS							
General	25,422,987	235,500,908	234,687,059	(193,717)	26,043,119	4,713,327	21,329,792
County Superintendent of Schools	3,447		2,960	(487)			
Sierra Recreation Capital Outlay	32,876			(32,876)			
Revolving Fund-County Service Areas	100,000				100,000		100,000
Fish and Game	3,376	7,178	7,944		2,610		2,610
Survey Monument Preservation	91,436	51,300	6,944		135,792	250	135,542
Road	3,925,871	9,704,566	11,297,151		2,333,286	2,513,445	(180,159)
Sans Crainte Drainage Facilities	107,263	15,690			122,953		122,953
Criminalistics Laboratory		4,943	5,000		(57)		(57)
Federal Revenue Sharing	875,055	4,822,051	4,931,918		765,188	40,457	724,731
Victim Assistance	3,632	32,424	36,056				
County Library	207,924	2,773,450	2,801,823	(3,612)	175,939	59,243	116,696
Total Available Balance	30,773,867	252,912,510	253,776,855	(230,692)	29,678,830*	7,326,722	22,352,108*
ENTERPRISE OPERATIONS							
County Airport	2,764,215	521,583	545,189		2,740,609		2,740,609
Hospital	9,134,419	37,850,229	53,187,118	15,115,202	8,912,732		8,912,732
Total	11,898,634	38,371,812	53,732,307	15,115,202	11,653,341		11,653,341

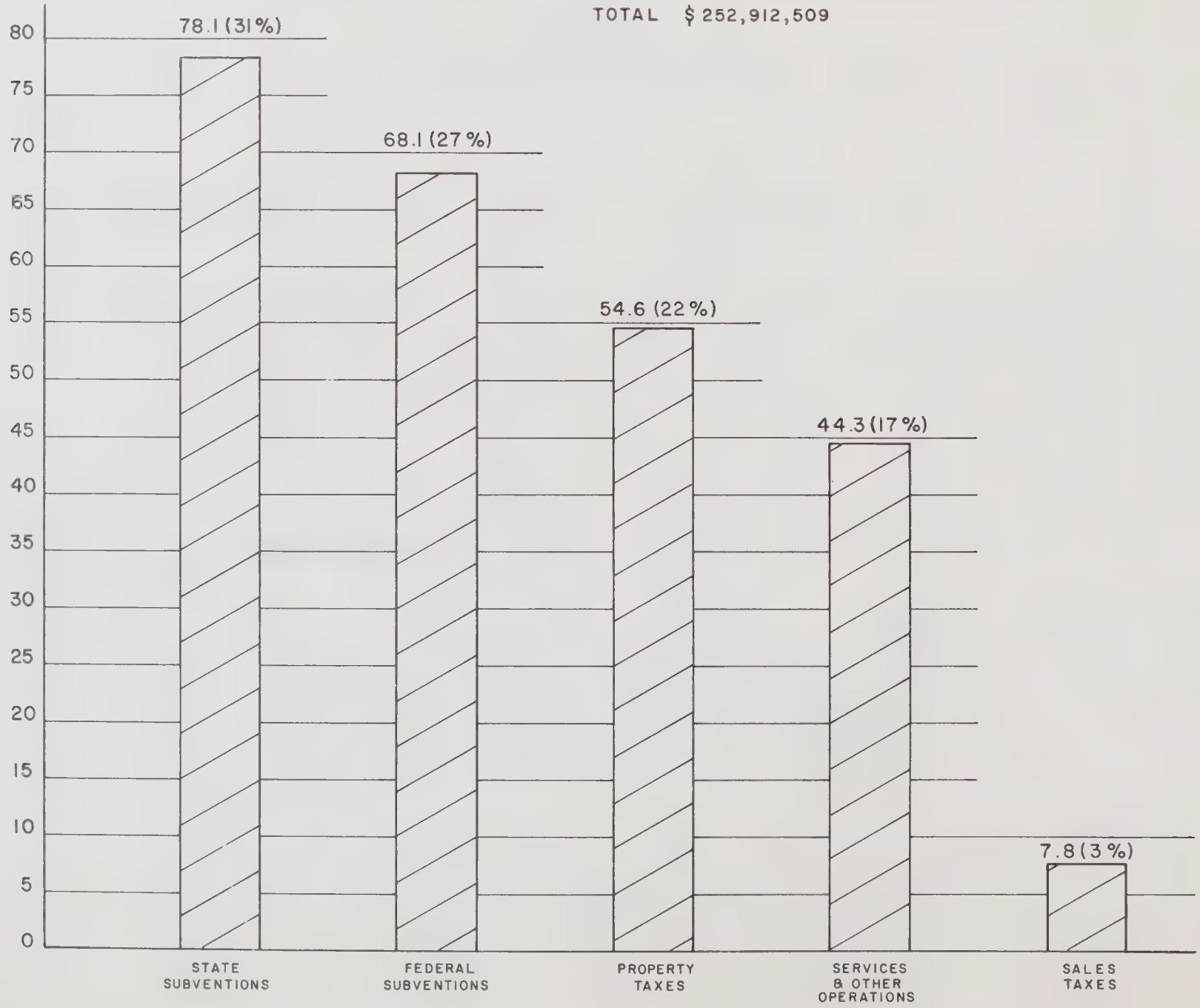
* These totals do not include $3,555,984 designated for equipment replacement.

COUNTY GOVERNMENT REVENUE BY SOURCE

(ALL DISTRICTS AND TRUSTS EXCLUDED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

TOTAL $ 252,912,509



COUNTY GOVERNMENT EXPENDITURES BY FUNCTION

(ALL DISTRICTS AND TRUSTS EXCLUDED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

TOTAL $253,776,856

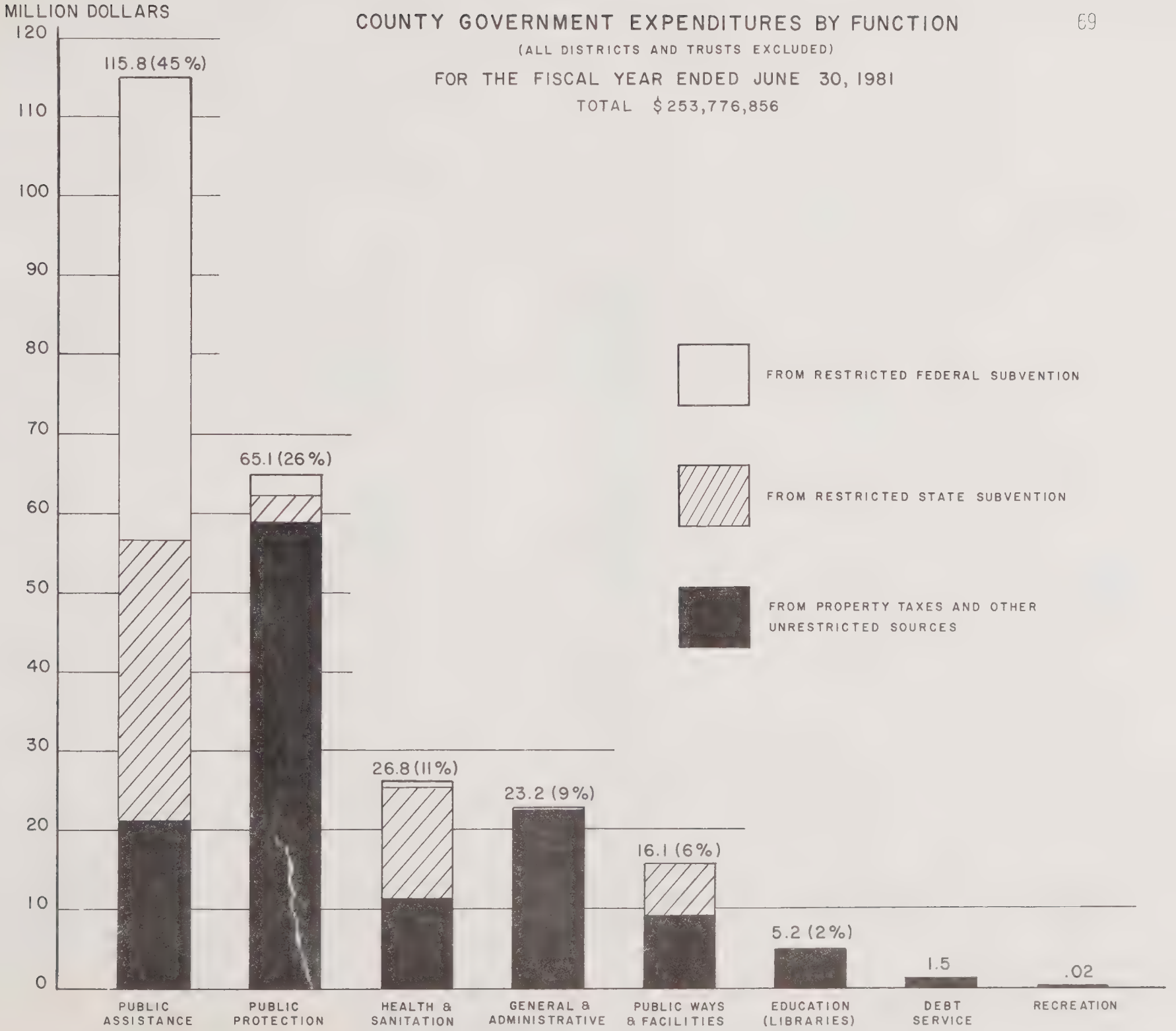


TABLE 2B

COUNTY FUNDS

REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE		TOTAL	GENERAL	SPECIAL REVENUE FUNDS	OTHER GENERAL COUNTY FUNDS
TAXES					
PROP TAXES-CURRNT SECRD	$	46,972,728	44,762,390	2,210,338	
PROP TAXES-CURRNT UNSECRD		2,436,868	2,322,824	114,044	
PROP TAXES-PRIOR-SECURED		77,325-	73,711-	3,614-	
PROP TAXES-PRIOR-UNSCRD		12,945-	12,339-	606-	
PNALTY & COSTS-DLNQNT TAX		4,502,916	4,502,916		
SALES AND USE TAXES		7,774,668	7,774,668		
OTHER TAXES		1,808,545	1,807,855	690	
TOTAL	$	63,405,455	61,084,603	2,320,852	
LICNSES PRMTS & FRANCHISE					
ANIMAL LICENSES	$	432,992	432,992		
BUSINESS LICENSES		2,997	2,997		
CONSTRUCTION PERMITS		1,336,549	1,336,549		
ROAD PRIVLGES & PERMITS		62,929	62,929		
ZONING PERMITS		201,263	201,263		
FRANCHISES		879,715	879,715		
OTHER LICENSES & PERMITS		119,878	81,289	32,424	6,165
TOTAL	$	3,036,323	2,997,734	32,424	6,165
FINES FORFEITS & PNALTIES					
VEHICLE CODE FINES	$	1,472,365	1,045,918	426,447	
OTHER COURT FINES		1,142,076	1,129,398	12,678	
FORFEITURES & PENALTIES		82,558	82,558		
TOTAL	$	2,696,999	2,257,874	439,125	
REV-USE OF MONEY & PROP					
INTEREST	$	16,119,125	16,096,576	13,024	9,525
RENTS AND CONCESSIONS		128,814	114,135	14,679	
TOTAL	$	16,247,939	16,210,711	27,703	9,525
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE ALCOHOL BEV LIC FEE	$	71,221	71,221		
STATE HIGHWAY USERS TAX		5,885,998		5,885,998	
ST MOTOR VEH IN LIEU TAX		9,237,458	9,237,458		
ST TRLR COACH IN LIEU TAX		272,409	272,409		

TABLE 2 P

COUNTY FUNDS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE	TOTAL	GENERAL	SPECIAL REVENUE FUNDS	OTHER GENERAL COUNTY FUNDS
ST PUBLIC ASISTNCE ADMIN	$ 6,171,530	6,171,530		
ST AID PUBLIC ASTNCE PROG	30,348,509	30,348,509		
STATE-HEALTH-ADMIN	1,068,322	1,068,322		
ST AID FOR CRIPPLED CHILD	783,987	783,987		
OTHER ST AID FOR HEALTH	9,369,206	9,369,206		
ST AID FOR AGRICULTURE	176,447	176,447		
ST AID FOR CIVIL DEFENSE	88,500	88,500		
ST AID FOR CONSTRUCTION	85,667		85,667	
STATE AID FOR CORRECTIONS	2,020,045	2,020,045		
STATE AID FOR DISASTER	670,000		670,000	
ST AID VETERANS AFFAIRS	30,000	30,000		
H/O PROP TAX RELIEF	2,986,896	2,847,111	139,785	
BUS INV PROP TAX RELIEF	3,959,036	3,773,756	185,280	
STATE-OTHER	4,922,436	4,877,157	45,279	
FED PUBLIC ASSIST ADMIN	12,596,031	12,596,031		
FED AID PUBLIC ASST PROG	31,026,903	31,026,903		
FED HEALTH ADMINISTRATION	819,346	819,346		
FED AID CONSTRUCTION	925,270	16,747	908,523	
REVENUE SHARING-FEDERAL	4,810,949		4,810,949	
FEDERAL-OTHER	19,604,858	19,163,655	441,203	
OTHER GOVT AGENCIES	239,241	102,841	136,400	
TOTAL	$ 148,170,265	134,861,181	13,309,084	
CHARGES CURRENT SERVICES				
ASSESS & TAX COLL FEES	$ 72,116	72,116		
AUDITING & ACCOUNTNG FEES	392,077	392,077		
COMMUNICATION SERVICES	451,128	451,128		
ELECTION SERVICES	89,282	89,282		
INHERITANCE TAX FEES	30,194	30,194		
LEGAL SERVICES	83,774	82,963		811
PERSONNEL SERVICES	587,925	587,925		
PLANNING & ENGINEER SVCS	1,806,017	1,806,017		
PURCHASING FEES	50,004	50,004		
CIVIL PROCESS SERVICE	233,335	233,335		
COURT FEES AND COSTS	1,475,738	1,475,738		
ESTATE FEES	20,513	20,513		
AGRICULTURAL SERVICES	36,246	36,246		
HUMANE SERVICES	249,814	249,814		
LAW ENFORCEMENT SERVICES	908,020	908,020		

TABLE 2P

COUNTY FUNDS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE		TOTAL	GENERAL	SPECIAL REVENUE FUNDS	OTHER GENERAL COUNTY FUNDS
RECORDING FEES	$	1,102,185	1,050,885	51,300	
ROAD & STREET SERVICES		2,798,919	1,778,484	1,020,435	
HEALTH FEES		2,009,793	2,009,793		
CRIPPLED CHILDRENS SVCS		108,802	108,802		
SANITATION SERVICES		412,914	412,914		
ADOPTION FEES		2,095	2,095		
INST CARE & SERVICES		701,532	701,532		
LIBRARY SERVICES		69,056		69,056	
OTHER CURRENT SERVICES		4,331,688	4,327,484	4,204	
TOTAL	$	18,023,167	16,877,361	1,145,806	
OTHER REVENUE					
SALE OF FIXED ASSETS	$	207,648	92,998	114,650	
OTHER SALES		192,942	191,934	1,008	
OTHER		193,943	188,683	5,260	
PRIOR YR CLAIM SETTLEMENT		737,829	737,829		
TOTAL	$	1,332,362	1,211,444	120,918	
TOTAL	$	252,912,510	235,500,908	17,395,912	15,690

TABLE 2C

COUNTY FUNDS

EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

OBJECT AND SUBOBJECT		TOTAL	GENERAL	SPECIAL REVENUE FUNDS	OTHER SPECIAL COUNTY FUNDS
SALARIES AND EMP BENEFITS					
SALARIES AND WAGES	$	87,407,088	84,687,101	2,719,987	
RETIREMENT		18,855,588	18,272,849	582,739	
EMPLOYEE GROUP INSURANCE		5,325,818	5,123,798	202,020	
WORKERS COMPENSATION INS		1,761,903	1,753,113	8,790	
INTERDEPARTMENTAL LABOR		3,780,777	232,629	3,548,148	
TOTAL	$	117,131,174	110,069,490	7,061,684	
PERCENT OF TOTAL		41.7	42.4	33.0	
SERVICES AND SUPPLIES					
OFFICE EXPENSE	$	2,740,771	2,668,028	69,892	2,851
COMMUNICATIONS		2,179,162	2,132,818	46,344	
UTILITIES		1,939,701	1,892,075	47,626	
SMALL TOOLS & INSTRUMENTS		77,030	75,147	1,883	
MEDICAL & LAB SUPPLIES		406,728	406,723	5	
FOOD		1,113,836	1,110,040	3,796	
CLOTHING & PERSONAL SUPPL		408,518	408,354	164	
HOUSEHOLD EXPENSE		727,073	725,519	1,554	
AGRICULTURAL EXPENSE		29,288	29,288		
PUBLICATION LEGAL NOTICES		69,493	67,179	2,314	
MEMBERSHIPS		119,028	117,958	1,070	
RENTS & LEASES -EQUIPMENT		1,616,117	1,276,223	339,785	109
RENTS & LEASES -PROPERTY		12,125,798	11,383,243	742,555	
MAINTENANCE -EQUIPMENT		3,798,175	3,593,649	204,526	
MNTNCE STRUCTURES & GRNDS		805,647	713,057	92,590	
TRANSPORTATION AND TRAVEL		4,885,919	4,810,871	75,048	
PROFESSIONAL/SPECLZD SVCS		28,727,544	21,693,866	7,033,678	
JURY & WITNESS EXPENSE		406,815	404,220	2,595	
INSURANCE		1,781,200	1,781,200		
SPECIAL DEPARTMENTAL EXP		4,270,637	2,396,261	1,874,376	
MISC SERVICES & SUPPLIES		78,596	160,248	81,652-	
TOTAL	$	68,307,076	57,845,967	10,458,149	2,960
PERCENT OF TOTAL		24.3	22.3	48.8	100.0
OTHER CHARGES					
SUPPORT & CARE OF PERSONS	$	71,756,722	68,049,784	3,706,938	
INT ON NOTES & WARRANTS		1,506,825	1,506,825		

TABLE 2C

COUNTY FUNDS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

OBJECT AND SUBOBJECT		TOTAL	GENERAL	SPECIAL REVENUE FUNDS	OTHER SPECIAL COUNTY FUNDS
TAXES & ASSESSMENTS	$	67,259	67,012	247	
RIGHTS OF WAY & EASEMENTS		137,580		137,580	
JUDGEMENTS & DAMAGES		15,991	15,991		
EXP TRANS FROM OTHER FUND		2,315,530	2,315,530		
CONTRIB TO ENTERPRISE FND		15,115,201	15,115,201		
CONTRIB TO OTHER AGENCIES		879,670	866,948	12,722	
TOTAL	$	91,794,778	87,937,291	3,857,487	
PERCENT OF TOTAL		32.7	33.9	18.0	
FIXED ASSETS					
LAND	$	130,855	130,855		
STRUCTURES & IMPROVEMENTS		1,894,025	1,862,747	31,278	
EQUIPMENT		1,693,169	1,682,438	10,731	
TOTAL	$	3,718,049	3,676,040	42,009	
PERCENT OF TOTAL		1.3	1.4	.2	
TOTAL EXPENDITURES	$	280,951,077	259,528,788	21,419,329	2,960
TOTAL PERCENT		100.0	100.0	100.0	100.0
EXPENDITURE TRANSFERS					
EXPND TRANS TO OTHER FUND	$	2,315,530-		2,315,530-	
COSTS APPLIED		24,858,695-	24,841,730-	16,965-	
TOTAL	$	27,174,225-	24,841,730-	2,332,495-	
TOTAL	$	253,776,852	234,687,058	19,086,834	2,960

TABLE 2C

COUNTY GENERAL FUND BALANCE SHEET

AS OF JUNE 30, 1981

ASSETS	
CASH IN TREASURY	$ 17,168,276
PETTY CASH	17,395
ACCOUNTS RECEIVABLE	8,752,193
RESERVE FOR BAD DEBTS	313,753-
INVENTORIES	844,042
DUE FROM OTHER FUNDS	23,414,012
PREPAID EXPENSE AND OTHER CURRENT ASSETS	593,595
FIXED ASSETS	80,929,395
FUTURE LONG TERM DEBT REQUIREMENTS	7,825,773
TOTAL	$ 139,230,932
LIABILITIES AND EQUITIES	
ACCOUNTS PAYABLE	$ 6,862,413
SALES TAX PAYABLE	6,714
DUE TO OTHER FUNDS	7,689,267
DEFERRED CREDITS AND OTHER CURRENT LIABI	832,414
STATE AND FEDERAL ADVANCES	5,508,127
LONG TERM DEBT - LEASE PURCHASE	7,825,773
RESERVE FOR EQUIPMENT REPLACEMENT	3,533,710
FUND BALANCE AVAILABLE	26,043,118
INVESTMENT IN FIXED ASSETS	80,929,395
TOTAL	$ 139,230,931

TABLE 2E

COUNTY GENERAL FUND

REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
TAXES							
PROP TAXES-CURRNT SECRD	$ 44,692,200		44,692,200	44,762,390	70,190		100.2
PROP TAXES-CURRNT UNSECRD	1,964,250		1,964,250	2,322,824	358,574		118.3
PROP TAXES-PRIOR-SECURED	50,000-		50,000-	73,711-		23,711	147.4
PROP TAXES-PRIOR-UNSCRD	100,000		100,000	12,339-		112,339	12.3-
PNALTY & COSTS-DLNQNT TAX	730,000	3,875,000	4,605,000	4,502,916		102,084	97.8
SALES AND USE TAXES	7,250,000	525,000	7,775,000	7,774,668		332	100.0
OTHER TAXES	2,000,000		2,000,000	1,807,855		192,145	90.4
TOTAL	$ 56,686,450	4,400,000	61,086,450	61,084,603	428,764	430,611	100.0
LICNSES PRMTS & FRANCHISE							
ANIMAL LICENSES	$ 693,550		693,550	432,992		260,558	62.4
BUSINESS LICENSES	1,800		1,800	2,997	1,197		166.5
CONSTRUCTION PERMITS	1,749,000		1,749,000	1,336,549		412,451	76.4
ROAD PRIVLGES & PERMITS	80,000		80,000	62,929		17,071	78.7
ZONING PERMITS	248,500		248,500	201,263		47,237	81.0
FRANCHISES	670,000		670,000	879,715	209,715		131.3
OTHER LICENSES & PERMITS	89,100		89,100	81,289		7,811	91.2
TOTAL	$ 3,531,950		3,531,950	2,997,734	210,912	745,128	84.9
FINES FORFEITS & PNALTIES							
VEHICLE CODE FINES	$ 924,900		924,900	1,045,918	121,018		113.1
OTHER COURT FINES	907,490		907,490	1,129,398	221,908		124.5
FORFEITURES & PENALTIES	93,200		93,200	82,558		10,642	88.6
TOTAL	$ 1,925,590		1,925,590	2,257,874	342,926	10,642	117.3
REV-USE OF MONEY & PROP							
INTEREST	$ 8,506,970	7,596,308	16,103,278	16,096,576		6,702	100.0
RENTS AND CONCESSIONS	45,200		45,200	114,135	68,935		252.5
TOTAL	$ 8,552,170	7,596,308	16,148,478	16,210,711	68,935	6,702	100.4
AID FROM OTHER GOVERNMENTAL AGENCIES							
STATE ALCOHOL BEV LIC FEE	$ 71,000		71,000	71,221	221		100.3
ST MOTOR VEH IN LIEU TAX	8,622,000	628,000	9,250,000	9,237,458		12,542	99.9
ST TRLR COACH IN LIEU TAX	270,000		270,000	272,409	2,409		100.9
ST PUBLIC ASISTNCE ADMIN	6,561,600		6,561,600	6,171,530		390,070	94.1

TABLE 2E

COUNTY GENERAL FUND

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
ST AID PUBLIC ASTNCE PROG	$ 30,801,800	159,000	30,960,800	30,348,509		612,291	98.0
STATE-HEALTH-ADMIN	1,040,440		1,040,440	1,068,322	27,882		102.7
ST AID FOR CRIPPLED CHILD	674,000		674,000	783,987	109,987		116.3
OTHER ST AID FOR HEALTH	9,474,180		9,474,180	9,369,206		104,974	98.9
ST AID FOR AGRICULTURE	140,310	2,493	142,803	176,447	33,644		123.6
ST AID FOR CIVIL DEFENSE	93,310		93,310	88,500		4,810	94.8
STATE AID FOR CORRECTIONS	2,014,262	287,583	2,301,845	2,020,045		281,800	87.8
ST AID VETERANS AFFAIRS	35,000		35,000	30,000		5,000	85.7
H/O PROP TAX RELIEF	2,843,100		2,843,100	2,847,111	4,011		100.1
BUS INV PROP TAX RELIEF	3,746,500		3,746,500	3,773,756	27,256		100.7
STATE-OTHER	4,199,876	1,387,970	5,587,846	4,877,157		710,689	87.3
FED PUBLIC ASSIST ADMIN	12,759,500		12,759,500	12,596,031		163,469	98.7
FED AID PUBLIC ASST PROG	29,971,800	565,800	30,537,600	31,026,903	489,303		101.6
FED HEALTH ADMINISTRATION	1,603,010		1,603,010	819,346		783,664	51.1
FED AID CONSTRUCTION				16,747	16,747		
FEDERAL-OTHER	17,192,524	5,381,825	22,574,349	19,163,655		3,410,694	84.9
OTHER IN LIEU TAXES	15,000		15,000			15,000	
OTHER GOVT AGENCIES	73,400	93,483	166,883	102,841		64,042	61.6
TOTAL	$ 132,202,612	8,506,154	140,708,766	134,861,181	711,460	6,559,045	95.8
CHARGES CURRENT SERVICES							
ASSESS & TAX COLL FEES	$ 66,300		66,300	72,116	5,816		108.8
AUDITING & ACCOUNTNG FEES	372,100		372,100	392,077	19,977		105.4
COMMUNICATION SERVICES	351,000		351,000	451,128	100,128		128.5
ELECTION SERVICES	85,000		85,000	89,282	4,282		105.0
INHERITANCE TAX FEES	50,000		50,000	30,194		19,806	60.4
LEGAL SERVICES	42,250	17,000	59,250	82,963	23,713		140.0
PERSONNEL SERVICES	605,530	15,122	620,652	587,925		32,727	94.7
PLANNING & ENGINEER SVCS	1,874,600		1,874,600	1,806,017		68,583	96.3
PURCHASING FEES	50,000		50,000	50,004	4		100.0
CIVIL PROCESS SERVICE	218,000		218,000	233,335	15,335		107.0
COURT FEES AND COSTS	1,192,350		1,192,350	1,475,738	283,388		123.8
ESTATE FEES	12,000	3,000	15,000	20,513	5,513		136.8
AGRICULTURAL SERVICES	1,200	31,138	32,338	36,246	3,908		112.1
HUMANE SERVICES	330,850		330,850	249,814		81,036	75.5
LAW ENFORCEMENT SERVICES	801,200		801,200	908,020	106,820		113.3
RECORDING FEES	940,600	20,200	960,800	1,050,885	90,085		109.4
ROAD & STREET SERVICES	2,312,500	130,000-	2,182,500	1,778,484		404,016	81.5
HEALTH FEES	1,982,980		1,982,980	2,009,793	26,813		101.4

TABLE 2E

COUNTY GENERAL FUND

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
CRIPPLED CHILDRENS SVCS	$ 30,000		30,000	108,802	78,802		362.7
SANITATION SERVICES	665,260		665,260	412,914		252,346	62.1
ADOPTION FEES	6,000		6,000	2,095		3,905	34.9
INST CARE & SERVICES	217,000	380,500	597,500	701,532	104,032		117.4
OTHER CURRENT SERVICES	3,628,700		3,628,700	4,327,484	698,784		119.3
TOTAL	$ 15,835,420	336,960	16,172,380	16,877,361	1,567,400	862,419	104.4
OTHER REVENUE							
SALE OF FIXED ASSETS	$ 404,540		404,540	92,998		311,542	23.0
OTHER SALES	175,380		175,380	191,934	16,554		109.4
OTHER	106,805	190,346	297,151	188,683		108,468	63.5
PRIOR YR CLAIM SETTLEMENT				737,829	737,829		
TOTAL	$ 686,725	190,346	877,071	1,211,444	754,383	420,010	138.1
TOTAL	$ 219,420,917	21,029,768	240,450,685	235,500,908	4,084,780	9,034,557	97.9

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
GENERAL								
LEGISLATIV & ADMINISTRATV								
BOARD OF SUPERVISORS	$ 535,075	94,071	629,146	612,866	16,238	629,104	42	100.0
CLERK OF THE BOARD	291,522	17,479	309,001	295,064	321	295,385	13,616	95.6
COUNTY ADMINISTRATOR	1,103,440	89,039	1,192,479	1,136,197	1,001	1,137,198	55,281	95.4
TOTAL	$ 1,930,037	200,589	2,130,626	2,044,127	17,560	2,061,687	68,939	96.8
FINANCE								
AUDITOR - CONTROLLER	$ 2,599,370	39,224-	2,560,146	2,474,349	14,616	2,488,965	71,181	97.2
FISCAL SERVICES		85,000	85,000		85,000	85,000		100.0
TREASURER-TAX COLLECTOR	1,109,540	24,263	1,133,803	934,542	129,636	1,064,178	69,625	93.9
ASSESSOR	4,647,970	16,354	4,664,324	4,480,902	34,549	4,515,451	148,873	96.8
PURCHASING	272,600	4,416	277,016	249,975	592	250,567	26,449	90.5
TOTAL	$ 8,629,480	90,809	8,720,289	8,139,768	264,393	8,404,161	316,128	96.4
COUNSEL								
COUNTY COUNSEL	$ 1,083,060	1,066	1,084,126	1,042,788	4,203	1,046,991	37,135	96.6
TOTAL	$ 1,083,060	1,066	1,084,126	1,042,788	4,203	1,046,991	37,135	96.6
PERSONNEL								
PERSONNEL	$ 1,985,110	153,148	2,138,258	1,979,634	87,691	2,067,325	70,933	96.7
SPECIAL PERSONNEL SERVICE		50,000	50,000	44,080		44,080	5,920	88.2
TOTAL	$ 1,985,110	203,148	2,188,258	2,023,714	87,691	2,111,405	76,853	96.5
ELECTIONS								
ELECTIONS	$ 660,940	1,029,567	1,690,507	1,365,347	324,276	1,689,623	884	99.9
TOTAL	$ 660,940	1,029,567	1,690,507	1,365,347	324,276	1,689,623	884	99.9
COMMUNICATIONS								
SHERIFF RADIO FACILITIES	$ 467,220	262,498	729,718	684,452	45,183	729,635	83	100.0
EMERGENCY TELEPHONE SVC	67,030	36,075-	30,955	30,955		30,955		100.0
TELEPHONE EXCHANGE	265,000	36,365	301,365	268,491	430	268,921	32,444	89.2
TOTAL	$ 799,250	262,788	1,062,038	983,898	45,613	1,029,511	32,527	96.9

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	AND EXPENDED
CONTINUED - GENERAL								
PROPERTY MANAGEMENT								
EQUIPMENT GARAGES	$ 61,070	808	61,878	41,074	4,604	45,678	16,200	73.8
EQUIPMENT OPERATIONS	680,545	867,256	1,547,801	347,959	466,422	814,381	733,420	52.6
GASOHOL TEST PROGRAM		30,125	30,125	1,461		1,461	28,664	4.8
MISCELLANEOUS PROPERTY	24,800	5,590	30,390	30,367		30,367	23	99.9
BUILDING MAINTENANCE	1,696,600	90,813	1,787,413	1,625,858	145,423	1,771,281	16,132	99.1
TOTAL	$ 2,463,015	994,592	3,457,607	2,046,719	616,449	2,663,168	794,439	77.0
PLANT ACQUISITION								
PLANT ACQUIS-GENERAL FUND	$ 1,430,410	2,045,430	3,475,840	1,993,602	1,477,050	3,470,652	5,188	99.9
TOTAL	$ 1,430,410	2,045,430	3,475,840	1,993,602	1,477,050	3,470,652	5,188	99.9
PROMOTION								
ECONOMIC DEVELOPMENT	$ 72,750	28,000	100,750	100,750		100,750		100.0
TOTAL	$ 72,750	28,000	100,750	100,750		100,750		100.0
OTHER GENERAL								
RETIREE HEALTH BENEFITS	$ 773,000	52,900	825,900	822,940		822,940	2,960	99.6
OFFICE SERVICES	952,240	134,847	1,087,087	954,222	53,300	1,007,522	79,565	92.7
INSURANCE	1,480,000		1,480,000	1,417,874		1,417,874	62,126	95.8
INDEMNITIES	2,000	2,000	4,000	2,217		2,217	1,783	55.4
TOTAL	$ 3,207,240	189,747	3,396,987	3,197,253	53,300	3,250,553	146,434	95.7
TOTAL	$ 22,261,292	5,045,736	27,307,028	22,937,966	2,890,535	25,828,501	1,478,527	94.6
PUBLIC PROTECTION								
JUDICIAL								
SUPERIOR COURT	$ 2,324,233	24,808	2,349,041	2,295,164	16,599	2,311,763	37,278	98.4
MT DIABLO MUNICIPAL COURT	1,434,300	13,208	1,447,508	1,427,745	10,269	1,438,014	9,494	99.3
BAY MUNICIPAL COURT	1,649,900	64,109	1,714,009	1,708,071	5,899	1,713,970	39	100.0
W C - DANVILLE MUNI COURT	1,267,910	100,540	1,368,450	1,342,500	3,549	1,346,049	22,401	98.4
DELTA MUNICIPAL COURT	559,040	26,003	585,043	543,151	1,794	544,945	40,098	93.1
TRIALS OUT OF COUNTY	5,400		5,400				5,400	
LAW & JUSTICE SYSTEMS DEV	636,284	256,440	892,724	804,651	59,381	864,032	28,692	96.8
GRAND JURY	42,940	35	42,975	37,621		37,621	5,354	87.5

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL APPROPRIATIONS	UNENCUMBERED	AND EXPENDED
CONTINUED - PUBLIC PROTECTION								
CONTINUED - JUDICIAL								
COUNTY CLERK	$ 1,699,350	91,531	1,790,881	1,744,682	23,490	1,768,172	22,709	98.7
DISTRICT ATTORNEY	4,206,501	135,699	4,342,200	4,166,277	3,763	4,170,040	172,160	96.0
PUBLIC DEFENDER	2,607,415	13,615	2,621,030	2,407,809	60,355	2,468,164	152,866	94.2
D A FAMILY SUPPORT PROGRM	2,697,830	6,467	2,704,297	2,475,031	10,542	2,485,573	218,724	91.9
PUB DEFENSE COLLECTIONS		19,977	19,977	13,358	1,473	14,831	5,146	74.2
TOTAL	$ 19,131,103	752,432	19,883,535	18,966,060	197,114	19,163,174	720,361	96.4
POLICE PROTECTION								
SHERIFF	$ 11,210,510	1,226,235	12,436,745	12,409,850	26,328	12,436,178	567	100.0
AID TO POLICE SVC AREAS		1,172	1,172				1,172	
MARSHAL MT DIABLO MUNI CT	334,250	16,695	350,945	350,426	89	350,515	430	99.9
MARSHAL BAY MUNI COURT	480,880	11,112	491,992	485,658	2,910	488,568	3,424	99.3
MARSHAL WC-DANV MUNI CT	309,890	14,867	324,757	321,355	336	321,691	3,066	99.1
MARSHAL DELTA MUNI COURT	246,020	20,429	266,449	264,253	2,187	266,440	9	100.0
TOTAL	$ 12,581,550	1,290,510	13,872,060	13,831,542	31,850	13,863,392	8,668	99.9
DETENTION AND CORRECTION								
SHERIFF INSTITUTIONS	$ 7,783,620	2,269,469	10,053,089	10,012,404	40,655	10,053,059	30	100.0
PROBATION	12,620,470	1,159,226	13,779,696	13,525,724	74,370	13,600,094	179,602	98.7
JUSTICE SYSTEM PROGRAMS	650,483	73,531	724,014	652,438		652,438	71,576	90.1
TOTAL	$ 21,054,573	3,502,226	24,556,799	24,190,566	115,025	24,305,591	251,208	99.0
FLOOD CONTROL & SOIL CNSV								
FLOOD CONTROL	$ 366,040	31,293	397,333	352,940	5,465	358,405	38,928	90.2
TOTAL	$ 366,040	31,293	397,333	352,940	5,465	358,405	38,928	90.2
PROTECTIVE INSPECTION								
DEPARTMENT OF AGRICULTURE	$ 881,070	42,829	923,899	869,044	513	869,557	54,342	94.1
BUILDING INSPECTION	1,747,740	12,497	1,760,237	1,562,300	1,208	1,563,508	196,729	88.8
TOTAL	$ 2,628,810	55,326	2,684,136	2,431,344	1,721	2,433,065	251,071	90.6

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	AND EXPENDED
CONTINUED - PUBLIC PROTECTION								
OTHER PROTECTION								
RECORDER MICROGRAPHICS	$	20,410	20,410	10,477	9,706	20,183	227	98.9
RECORDER	548,651	5,071	553,722	539,885	6,857	546,742	6,980	98.7
LOCAL AGENCY FORMATION	93,570	11,807	105,377	105,053	317	105,370	7	100.0
PLANNING	1,407,400	10,351	1,417,751	1,316,761	15,573	1,332,334	85,417	94.0
PLANNING PROJECTS	150,000	42,528	192,528	160,828	9,909	170,737	21,791	88.7
CORONER	540,910	2,829-	538,081	536,621	674	537,295	786	99.9
CROSSING GUARDS	45,000	1,921-	43,079	14,888	16,608	31,496	11,583	73.1
EMERGENCY SERVICES	228,280	159	228,439	199,788	4,133	203,921	24,518	89.3
PUBLIC ADMIN/GUARDIAN	96,714	5,344	102,058	100,352	331	100,683	1,375	98.7
ANIMAL SERVICES	1,625,690	55,375	1,681,065	1,469,614	8,691	1,478,305	202,760	87.9
TOTAL	$ 4,736,215	146,295	4,882,510	4,454,267	72,799	4,527,066	355,444	92.7
TOTAL	$ 60,498,291	5,778,082	66,276,373	64,226,719	423,974	64,650,693	1,625,680	97.5
HEALTH AND SANITATION								
HEALTH								
HEALTH SVCS-PUBLIC HEALTH	$ 5,043,740	41,119	5,084,859	5,017,889	32,667	5,050,556	34,303	99.3
HEALTH PROJECTS	4,542,000	4,791-	4,537,209	3,576,539	121,981	3,698,520	838,689	81.5
TOTAL	$ 9,585,740	36,328	9,622,068	8,594,428	154,648	8,749,076	872,992	90.9
CRIPPLED CHILDREN SERVICE								
CRIPPLED CHILDREN SERVICE	$ 1,351,360	763	1,352,123	1,280,736	723	1,281,459	70,664	94.8
TOTAL	$ 1,351,360	763	1,352,123	1,280,736	723	1,281,459	70,664	94.8
HOSPITAL CARE								
COUNTY COST-HOSPITAL CARE	$ 14,279,768	1,255,363	15,535,131	15,535,069		15,535,069	62	100.0
STATE HOSPITAL CARE	400,000	129,770	529,770	529,769		529,769	1	100.0
TOTAL	$ 14,679,768	1,385,133	16,064,901	16,064,838		16,064,838	63	100.0
SANITATION								
SEWAGE WASTE & WATER	$ 253,270	58,330-	194,940	168,184	947	169,131	25,809	86.8
SOLID WASTE MANAGEMENT	177,936	6,651	184,587	184,333	250	184,583	4	100.0
SOLID WASTE ENFORCEMENT	269,450	1,136	270,586	239,557	857	240,414	30,172	88.8
SANITARY SERVICES	291,960	718	292,678	234,031		234,031	58,647	80.0
TOTAL	$ 992,616	49,825-	942,791	826,105	2,054	828,159	114,632	87.8
TOTAL	$ 26,609,484	1,372,399	27,981,883	26,766,107	157,425	26,923,532	1,058,351	96.2

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
PUBLIC ASSISTANCE								
ASSISTANCE ADMINISTRATION								
SOCIAL SERVICE	$ 29,879,540	65,598-	29,813,942	29,599,468	140,332	29,739,800	74,142	99.8
TOTAL	$ 29,879,540	65,598-	29,813,942	29,599,468	140,332	29,739,800	74,142	99.8
AID PROGRAMS								
AID TO POT SELF SUP BLIND	$ 122,500		122,500	102,372		102,372	20,128	83.6
AID TO FAM WITH DEP CHILD	56,170,100	448,830	56,618,930	56,618,879	30	56,618,909	21	100.0
AID TO CHILD BHI SOC SVC	6,641,300	335,000	6,976,300	6,851,232		6,851,232	125,068	98.2
AID FOR ADOPTION OF CHILD	41,600	19,000	60,600	59,293		59,293	1,307	97.8
AID TO ADULTS	125,700		125,700	75,572		75,572	50,128	60.1
AID TO REFUGEES	873,700	52,000	925,700	922,141		922,141	3,559	99.6
TOTAL	$ 63,974,900	854,830	64,829,730	64,629,489	30	64,629,519	200,211	99.7
GENERAL RELIEF								
BURIAL OF INDIGENTS	$ 48,600		48,600	33,479		33,479	15,121	68.9
TOTAL	$ 48,600		48,600	33,479		33,479	15,121	68.9
CARE OF COURT WARDS								
CHILD RECEIVING CENTER	$ 859,040	197,433	1,056,473	1,047,455	4,218	1,051,673	4,800	99.5
TOTAL	$ 859,040	197,433	1,056,473	1,047,455	4,218	1,051,673	4,800	99.5
VETERANS SERVICES								
VETERANS SERVICE OFFICER	$ 177,820	208	178,028	174,303	65	174,368	3,660	97.9
TOTAL	$ 177,820	208	178,028	174,303	65	174,368	3,660	97.9
OTHER ASSISTANCE								
PUBLIC SERVICE EMPLOYMENT	$ 1,487,900	1,230,842-	257,058	244,817		244,817	12,241	95.2
MANPOWER PROGRAMS	11,160,100	5,740,910	16,901,010	13,526,286	65,719	13,592,005	3,309,005	80.4
COMMUNITY SERVICES	1,412,830	235,150	1,647,980	1,366,000	20,251	1,386,251	261,729	84.1
COMMUNITY DEVELOPMENT	282,000		282,000	247,333	13,736	261,069	20,931	92.6
HOUSING REHABILITATION	773,760	453,040	1,226,800	1,147,548	2,055	1,149,603	77,197	93.7
TOTAL	$ 15,116,590	5,198,258	20,314,848	16,531,984	101,761	16,633,745	3,681,103	81.9
TOTAL	$110,056,490	6,185,131	116,241,621	112,016,178	246,406	112,262,584	3,979,037	96.6

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL APPROPRIATIONS	UNENCUMBERED	PERCENT ENCUMBERED AND EXPENCED
EDUCATION								
LIBRARY SERVICES								
COUNTY LIBRARY -GEN FUND	$ 2,415,530		2,415,530	2,315,530		2,315,530	100,000	95.9
TOTAL	$ 2,415,530		2,415,530	2,315,530		2,315,530	100,000	95.9
AGRICULTURAL EDUCATION								
COOPERATIVE EXTENSION SVC	$ 99,050	2,876	101,926	101,499	124	101,623	303	99.7
TOTAL	$ 99,050	2,876	101,926	101,499	124	101,623	303	99.7
TOTAL	$ 2,514,580	2,876	2,517,456	2,417,029	124	2,417,153	100,303	96.0
PUBLIC WAYS & FACILITIES								
PUBLIC WAYS								
PUBLIC WORKS	$ 4,885,150	35,336	4,920,486	4,750,104	150,244	4,900,348	20,138	99.6
RD EXP APPLIED TO RD FUND		50,385-	50,385-				50,385-	
TOTAL	$ 4,885,150	15,049-	4,870,101	4,750,104	150,244	4,900,348	30,247-	100.6
TRANSPORTATION TERMINALS								
AIRPORT SUBSIDY	$	20,000	20,000				20,000	
TOTAL	$	20,000	20,000				20,000	
TOTAL	$ 4,885,150	4,951	4,890,101	4,750,104	150,244	4,900,348	10,247-	100.2
RECREATION & CULTURAL SVC								
RECREATION FACILITIES								
PARKS ADMINISTRATION	$ 52,850	944	53,794	367	577	944	52,850	1.8
SMALL PARKS	1,300		1,300	435		435	865	33.5
TOTAL	$ 54,150	944	55,094	802	577	1,379	53,715	2.5
VETERANS MEMORIAL BLDGS								
MEMORIAL BUILDINGS	$ 26,000	3,500-	22,500	22,177		22,177	323	98.6
TOTAL	$ 26,000	3,500-	22,500	22,177		22,177	323	98.6
TOTAL	$ 80,150	2,556-	77,594	22,979	577	23,556	54,038	30.4

TABLE 2F

COUNTY GENERAL FUND

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
DEBT SERVICE								
INTEREST-NOTES & WARRANTS								
NOTES & WARRANTS INTEREST	$ 1,144,100	413,075	1,557,175	1,549,978		1,549,978	7,197	99.5
TOTAL	$ 1,144,100	413,075	1,557,175	1,549,978		1,549,978	7,197	99.5
TOTAL	$ 1,144,100	413,075	1,557,175	1,549,978		1,549,978	7,197	99.5
RESERVES								
RESERVE FOR CONTINGENCIES								
CONTINGENCY RESRV-GENERAL	$ 4,066,693	5,797,739	9,864,432				9,864,432	
TOTAL	$ 4,066,693	5,797,739	9,864,432				9,864,432	
TOTAL	$ 4,066,693	5,797,739	9,864,432				9,864,432	
TOTAL	$232,116,230	24,597,433	256,713,663	234,687,060	3,869,285	238,556,345	18,157,318	92.9

TABLE 2G

OTHER COUNTY FUNDS BALANCE SHEETS

AS OF JUNE 30, 1981

ASSETS	TOTAL SPECIAL REVENUE	ROAD	LIBRARY	CRIMINALISTICS LABORATORY	FISH AND GAME
CASH IN TREASURY	$ 77,231	120,625-	464,822		2,869
PETTY CASH	350		350		
ACCOUNTS RECEIVABLE	2,923,094	1,854,000	2,288		
DUE FROM OTHER FUNDS	2,040,397	1,593,361	159,023	4,943	517
DEPOSITS WITH OTHERS	458,076	458,076			
FIXED ASSETS	2,849,626		2,807,571		42,055
FUTURE LONG TERM DEBT REQUIREMENTS	266,779		266,779		
TOTAL	$ 8,615,553	3,784,812	3,700,833	4,943	45,441
LIABILITIES AND EQUITIES					
ACCOUNTS PAYABLE	$ 762,025	368,511	334,460		
DUE TO OTHER FUNDS	1,188,576	1,083,015	80,295	5,000	775
DEFERRED CREDITS AND OTHER CURRENT LIABI	13,514		13,514		
LONG TERM DEBT - LEASE PURCHASE	266,779		266,779		
RESERVE FOR EQUIPMENT REPLACEMENT	22,274		22,274		
FUND BALANCE AVAILABLE	3,512,757	2,333,285	175,939	57-	2,611
INVESTMENT IN FIXED ASSETS	2,849,626		2,807,571		42,055
TOTAL	$ 8,615,551	3,784,811	3,700,832	4,943	45,441

TABLE 2G

OTHER COUNTY FUNDS BALANCE SHEETS (CONTINUED)

AS OF JUNE 30, 1981

ASSETS		SURVEY MONUMENT PRESERVATION	REVENUE SHARING	SERVICE AREAS REVOLVING	VICTIM ASSISTANCE
CASH IN TREASURY	$	135,382	511,281-	100,000	6,064
PETTY CASH					
ACCOUNTS RECEIVABLE		410	1,066,020		376
DUE FROM OTHER FUNDS			282,553		
DEPOSITS WITH OTHERS					
FIXED ASSETS					
FUTURE LONG TERM DEBT REQUIREMENTS					
TOTAL	$	135,792	837,292	100,000	6,440
LIABILITIES AND EQUITIES					
ACCOUNTS PAYABLE	$		59,054		
DUE TO OTHER FUNDS			13,051		6,440
DEFERRED CREDITS AND OTHER CURRENT LIAB					
LONG TERM DEBT - LEASE PURCHASE					
RESERVE FOR EQUIPMENT REPLACEMENT					
FUND BALANCE AVAILABLE		135,792	765,187	100,000	
INVESTMENT IN FIXED ASSETS					
TOTAL	$	135,792	837,292	100,000	6,440

TABLE 2G

OTHER COUNTY FUNDS BALANCE SHEETS (CONTINUED)

AS OF JUNE 30, 1981

ASSETS		TOTAL OTHER COUNTY FUNDS	COUNTY HIGHWAY DEBT SERVICE	DEFERRED COMPENSATION FUND	SANS CRAINTE DRAINAGE
CASH IN TREASURY	$	21,344	20		21,324
INVESTMENTS		100,000			100,000
ACCOUNTS RECEIVABLE		1,629			1,629
DUE FROM OTHER FUNDS		31,126		31,126	
TOTAL	$	154,099	20	31,126	122,953
LIABILITIES AND EQUITIES					
DEFERRED CREDITS AND OTHER CURRENT LI	$	31,126		31,126	
BOND PRICIPAL AND INTEREST ACCRUAL		20	20		
FUND BALANCE AVAILABLE		122,953			122,953
TOTAL	$	154,099	20	31,126	122,953

TABLE 2F

OTHER COUNTY FUNDS

REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
FISH AND GAME						
FINES FORFEITS & PNALTIES						
OTHER COURT FINES	$	3,850	7,178	3,328		186.4
TOTAL	$	3,850	7,178	3,328		186.4
CRIMINALISTICS LABORATORY						
FINES FORFEITS & PNALTIES						
OTHER COURT FINES	$	5,000	4,943		57	98.9
TOTAL	$	5,000	4,943		57	98.9
SURVEY MONUMENT PRESERVTN						
CHARGES CURRENT SERVICES						
RECORDING FEES	$	60,000	51,300		8,700	85.5
TOTAL	$	60,000	51,300		8,700	85.5
ROAD						
FINES FORFEITS & PNALTIES						
VEHICLE CODE FINES	$	449,000	426,447		22,553	95.0
OTHER COURT FINES		1,000	557		443	55.7
REV-USE OF MONEY & PROP						
INTEREST		14,700	13,024		1,676	88.6
AID FROM OTHER GOVERNMENTAL AGENCIES						
STATE HIGHWAY USERS TAX		6,000,000	5,885,998		114,002	98.1
ST AID FOR CONSTRUCTION		133,580	85,667		47,913	64.1
STATE AID FOR DISASTER			670,000	670,000		
FED AID CONSTRUCTION		567,120	908,523	341,403		160.2
FEDERAL-OTHER		202,309	440,916	238,607		217.9
OTHER GOVT AGENCIES		133,400	136,400	3,000		102.2
CHARGES CURRENT SERVICES						
ROAD & STREET SERVICES		5,264,324	1,020,435		4,243,889	19.4
OTHER REVENUE						
SALE OF FIXED ASSETS		210,840	114,650		96,190	54.4

TABLE 2-F

OTHER COUNTY FUNDS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
OTHER	$	1,948	1,948		
TOTAL	$ 12,976,273	9,704,565	1,254,958	4,526,666	74.8
SANS CRAINTE DRAINAGE					
LICNSES PRMTS & FRANCHISE					
OTHER LICENSES & PERMITS	$ 10,000	6,165		3,835	61.7
REV-USE OF MONEY & PROP					
INTEREST		9,525	9,525		
TOTAL	$ 10,000	15,690	9,525	3,835	156.9
FEDERAL REVENUE SHARING					
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE-OTHER	$	10,000	10,000		
REVENUE SHARING-FEDERAL	4,810,950	4,810,949		1	100.0
CHARGES CURRENT SERVICES					
LEGAL SERVICES	1,000	811		189	81.1
OTHER REVENUE					
OTHER		291	291		
TOTAL	$ 4,811,950	4,822,051	10,291	190	100.2
DOM VIOLENCE VICTIM ASIST					
LICNSES PRMTS & FRANCHISE					
OTHER LICENSES & PERMITS	$ 43,200	32,424		10,776	75.1
TOTAL	$ 43,200	32,424		10,776	75.1
COUNTY LIBRARY					
TAXES					
PROP TAXES-CURRNT SECRD	$ 2,169,600	2,210,338	40,738		101.9
PROP TAXES-CURRNT UNSECRD	95,400	114,044	18,644		119.5
PROP TAXES-PRIOR-SECURED	5,000-	3,614-	1,386		72.3
PROP TAXES-PRIOR-UNSCRD	10,000	606-		10,606	6.1-

TABLE 2F

OTHER COUNTY FUNDS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BUDGET ESTIMATE	ACTUAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED
OTHER TAXES	$	690	690		
REV-USE OF MONEY & PROP					
RENTS AND CONCESSIONS	20,200	14,679		5,521	72.7
AID FROM OTHER GOVERNMENTAL AGENCIES					
H/O PROP TAX RELIEF	137,700	139,785	2,085		101.5
BUS INV PROP TAX RELIEF	181,400	185,280	3,880		102.1
STATE-OTHER	57,074	35,279		21,795	61.8
FEDERAL-OTHER		287	287		
OTHER IN LIEU TAXES	750			750	
CHARGES CURRENT SERVICES					
LIBRARY SERVICES	65,250	69,056	3,806		105.8
OTHER CURRENT SERVICES	4,000	4,204	204		105.1
OTHER REVENUE					
OTHER SALES	700	1,008	308		144.0
OTHER	2,053	3,021	968		147.2
TOTAL	$ 2,739,127	2,773,451	72,996	38,672	101.3
TOTAL	$ 20,649,400	17,411,602	1,351,098	4,588,896	84.3

TABLE 21

OTHER COUNTY FUNDS

EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
CO SUP OF SCHOOLS								
EDUCATION								
SCHOOL ADMINISTRATION								
SUPERINTENDENT OF SCHOOLS	$	2,960	2,960	2,960		2,960		100.0
TOTAL	$	2,960	2,960	2,960		2,960		100.0
FISH AND GAME								
PUBLIC PROTECTION								
OTHER PROTECTION								
GAME PROTECTION	$ 5,420	1,870	7,290	7,944		7,944	654-	109.0
TOTAL	$ 5,420	1,870	7,290	7,944		7,944	654-	109.0
CRIMINALISTICS LABORATORY								
PUBLIC PROTECTION								
POLICE PROTECTION								
CONTROLLED SUBSTANCE ANAL	$	5,000	5,000	5,000		5,000		100.0
TOTAL	$	5,000	5,000	5,000		5,000		100.0
SURVEY MONUMENT PRESERVTN								
GENERAL								
OTHER GENERAL								
SURVEY MONUMENT PRESERVTN	$ 150,210	250	150,460	6,944	250	7,194	143,266	4.8
TOTAL	$ 150,210	250	150,460	6,944	250	7,194	143,266	4.8
ROAD								
PUBLIC WAYS & FACILITIES								
PUBLIC WAYS								
ROAD CONSTRUCTION-RD FUND	$ 5,707,360	4,356,501	10,063,861	5,041,856	2,164,684	7,206,540	2,857,321	71.6

TABLE 21

OTHER COUNTY FUNDS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCEN
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	ENCUMBER AND EXPEND
ROAD RIGHT OF WAY-RD FUND	$ 90,200	389,253	479,453	244,310	221,366	465,676	13,777	97.1
ROAD MAINTENANCE -RD FUND	7,704,000	724,595-	6,979,405	6,010,985	127,395	6,138,380	841,025	87.9
ROAD EXPENSE -ROAD FUND		50,385	50,385				50,385	
RESERVES								
RESERVE FOR CONTINGENCIES								
CONTINGENCY RESRV-RD FUND		10,400	10,400				10,400	
TOTAL	$ 13,501,560	4,081,944	17,583,504	11,297,151	2,513,445	13,810,596	3,772,908	78.5
SANS CRAINTE DRAINAGE								
GENERAL								
PLANT ACQUISITION								
PLANT ACQ-SNS CRNT DRN FD	$ 10,000		10,000				10,000	
TOTAL	$ 10,000		10,000				10,000	
FEDERAL REVENUE SHARING								
GENERAL								
FINANCE								
FISCAL SERVICES-REV SHAR	$ 468,200	76,163	544,363	309,605	32,211	341,816	202,547	62.8
ELECTIONS								
ELECTIONS-REVENUE SHARING	660,000	660,000-						
PLANT ACQUISITION								
PLANT ACQ-REV SHARING FND		15,027	15,027	15,027		15,027		100.0
PUBLIC PROTECTION								
JUDICIAL								
COURT APPOINTED DEFENSE	630,230	270,000	900,230	880,768		880,768	19,462	97.8
POLICE PROTECTION								
CRIME PREVENTION COMITTEE		4,780	4,780	2,353		2,353	2,427	49.2
SOBRIETY TESTING-REV SHAR	10,000		10,000	2,820		2,820	7,180	28.2
DETENTION AND CORRECTION								
SHERIFF INSTITNS-REV SHAR	1,120,130	1,120,130-		3,958		3,958	3,958-	

TABLE 21

OTHER COUNTY FUNDS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
PROBATN INSTITNS-REV SHAR	$ 1,058,960	1,058,960-		81		81	81-	
HEALTH AND SANITATION								
HOSPITAL CARE								
HEALTH SERVICES- REV SHAR		10,369	10,369	10,369		10,369		100.0
PUBLIC ASSISTANCE								
GENERAL RELIEF								
GENERAL RELIEF-REV SHAR		103,929	103,929	95,675	8,246	103,921	8	100.0
GENERAL RELIEF -REV SHAR	3,188,220	472,835	3,661,055	3,611,262		3,611,262	49,793	98.6
RESERVES								
RESERVE FOR CONTINGENCIES								
CONTINGENCY RESRV-REV SHR	395,640	29,169	424,809				424,809	
TOTAL	$ 7,531,380	1,856,818-	5,674,562	4,931,918	40,457	4,972,375	702,187	87.6
DOM VIOLENCE VICTIM ASIST								
PUBLIC ASSISTANCE								
OTHER ASSISTANCE								
DOM VIOLENCE VICTIM ASIST	$ 46,830		46,830	36,056		36,056	10,774	77.0
TOTAL	$ 46,830		46,830	36,056		36,056	10,774	77.0
COUNTY LIBRARY								
GENERAL								
PLANT ACQUISITION								
PLANT ACQ-LIBRARY FUND	$ 16,600	15,840	32,440	16,252	16,188	32,440		100.0
EDUCATION								
LIBRARY SERVICES								
COUNTY LIBRARY -LIBR FUND	2,765,996	103,530	2,869,526	2,785,571	43,055	2,828,626	40,900	98.6
RESERVES								
RESERVE FOR CONTINGENCIES								
CONTINGENCY RESRV-LIBRARY	75,000	32,232-	42,768				42,768	
TOTAL	$ 2,857,596	87,138	2,944,734	2,801,823	59,243	2,861,066	83,668	97.2
TOTAL	$ 24,102,996	2,322,344	26,425,340	19,089,796	2,613,395	21,703,191	4,722,149	82.1

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

BOARD OF SUPERVISORS

SALARIES AND WAGES	213,580.59
RETIREMENT	37,202.45
EMPLOYEE GROUP INSURANCE	13,306.82
WORKERS COMPENSATION INS	477.61
INTERDEPARTMENTAL LABOR	1,040.45
TOTAL SALARIES AND EMP BENEFITS	265,607.92 *
OFFICE EXPENSE	17,631.08
COMMUNICATIONS	14,233.75
FOOD	351.76
HOUSEHOLD EXPENSE	47.59
PUBLICATION LEGAL NOTICES	25,333.21
MEMBERSHIPS	72,180.25
RENTS & LEASES -EQUIPMENT	8,998.09
RENTS & LEASES -PROPERTY	95,427.93
MAINTENANCE -EQUIPMENT	1,742.74
MNTNCE STRUCTURES & GRNDS	1,474.49
TRANSPORTATION AND TRAVEL	28,437.04
PROFESSIONAL/SPECLZD SVCS	63,836.67
SPECIAL DEPARTMENTAL EXP	12,319.77
MISC SERVICES & SUPPLIES	5,795.66
TOTAL SERVICES AND SUPPLIES	347,810.03 *
EQUIPMENT	1,793.46
TOTAL FIXED ASSETS	1,793.46 *
COSTS APPLIED	2,345.80-
TOTAL EXPENDITURE TRANSFERS	2,345.80-*
TOTAL BOARD OF SUPERVISORS	612,865.61 **

CLERK OF THE BOARD

SALARIES AND WAGES	170,546.59
RETIREMENT	39,715.82
EMPLOYEE GROUP INSURANCE	9,821.24
WORKERS COMPENSATION INS	382.13
TOTAL SALARIES AND EMP BENEFITS	220,465.78 *
OFFICE EXPENSE	24,677.23
COMMUNICATIONS	3,536.85
RENTS & LEASES -EQUIPMENT	14,077.49
RENTS & LEASES -PROPERTY	29,303.00
MAINTENANCE -EQUIPMENT	1,186.57
MNTNCE STRUCTURES & GRNDS	244.25
TRANSPORTATION AND TRAVEL	20.00
PROFESSIONAL/SPECLZD SVCS	1,779.25
TOTAL SERVICES AND SUPPLIES	74,824.64 *
EQUIPMENT	920.16
TOTAL FIXED ASSETS	920.16 *
COSTS APPLIED	1,147.05-
TOTAL EXPENDITURE TRANSFERS	1,147.05-*
TOTAL CLERK OF THE BOARD	295,063.53 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

COUNTY ADMINISTRATOR

SALARIES AND WAGES	825,442.48
RETIREMENT	175,016.86
EMPLOYEE GROUP INSURANCE	39,811.60
WORKERS COMPENSATION INS	2,100.62
INTERDEPARTMENTAL LABOR	1,419.00-
TOTAL SALARIES AND EMP BENEFITS	1,040,952.56 *
OFFICE EXPENSE	29,358.81
COMMUNICATIONS	15,356.57
SMALL TOOLS & INSTRUMENTS	14.68
FOOD	199.48
PUBLICATION LEGAL NOTICES	160.74
MEMBERSHIPS	204.00
RENTS & LEASES -EQUIPMENT	7,295.82
RENTS & LEASES -PROPERTY	84,419.26
MAINTENANCE -EQUIPMENT	918.85
MNTNCE STRUCTURES & GRNDS	864.66
TRANSPORTATION AND TRAVEL	14,001.77
PROFESSIONAL/SPECLZD SVCS	42,594.51
SPECIAL DEPARTMENTAL EXP	6,908.59
MISC SERVICES & SUPPLIES	672.53
TOTAL SERVICES AND SUPPLIES	202,970.27 *
COSTS APPLIED	107,726.00-
TOTAL EXPENDITURE TRANSFERS	107,726.00-*
TOTAL COUNTY ADMINISTRATOR	1,136,196.83 **

AUDITOR - CONTROLLER

SALARIES AND WAGES	1,444,508.74
RETIREMENT	328,099.77
EMPLOYEE GROUP INSURANCE	80,405.45
WORKERS COMPENSATION INS	3,321.67
TOTAL SALARIES AND EMP BENEFITS	1,856,335.63 *
OFFICE EXPENSE	54,857.45
COMMUNICATIONS	25,039.87
SMALL TOOLS & INSTRUMENTS	469.33
MEMBERSHIPS	500.50
RENTS & LEASES -EQUIPMENT	8,818.65
RENTS & LEASES -PROPERTY	107,914.83
MAINTENANCE -EQUIPMENT	5,243.92
MNTNCE STRUCTURES & GRNDS	400.45
TRANSPORTATION AND TRAVEL	6,556.36
PROFESSIONAL/SPECLZD SVCS	686,214.92
SPECIAL DEPARTMENTAL EXP	821.45
TOTAL SERVICES AND SUPPLIES	896,837.73 *
EQUIPMENT	1,704.88
TOTAL FIXED ASSETS	1,704.88 *
COSTS APPLIED	280,528.84-
TOTAL EXPENDITURE TRANSFERS	280,528.84-*
TOTAL AUDITOR - CONTROLLER	2,474,349.40 **

FISCAL SERVICES-REV SHAR

PROFESSIONAL/SPECLZD SVCS	309,604.93
TOTAL SERVICES AND SUPPLIES	309,604.93 *
TOTAL FISCAL SERVICES-REV SHAR	309,604.93 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

TREASURER-TAX COLLECTOR		
SALARIES AND WAGES	473,632.72	
RETIREMENT	101,489.34	
EMPLOYEE GROUP INSURANCE	25,430.37	
WORKERS COMPENSATION INS	1,202.75	
TOTAL SALARIES AND EMP BENEFITS	601,755.18	*
OFFICE EXPENSE	71,275.84	
COMMUNICATIONS	10,472.36	
FOOD	28.06	
HOUSEHOLD EXPENSE	264.62	
PUBLICATION LEGAL NOTICES	15,552.47	
MEMBERSHIPS	241.00	
RENTS & LEASES -EQUIPMENT	7,224.20	
RENTS & LEASES -PROPERTY	36,976.20	
MAINTENANCE -EQUIPMENT	5,704.05	
MNTNCE STRUCTURES & GRNDS	317.10	
TRANSPORTATION AND TRAVEL	6,504.01	
PROFESSIONAL/SPECLZD SVCS	164,636.28	
SPECIAL DEPARTMENTAL EXP	11,535.41	
MISC SERVICES & SUPPLIES	100.00	
TOTAL SERVICES AND SUPPLIES	330,831.60	*
EQUIPMENT	1,955.34	
TOTAL FIXED ASSETS	1,955.34	*
TOTAL TREASURER-TAX COLLECTOR	934,542.12	**

ASSESSOR		
SALARIES AND WAGES	2,874,288.61	
RETIREMENT	647,625.91	
EMPLOYEE GROUP INSURANCE	156,866.60	
WORKERS COMPENSATION INS	23,548.27	
TOTAL SALARIES AND EMP BENEFITS	3,702,329.39	*
OFFICE EXPENSE	88,471.32	
COMMUNICATIONS	26,307.66	
SMALL TOOLS & INSTRUMENTS	100.90	
HOUSEHOLD EXPENSE	553.50	
MEMBERSHIPS	1,460.00	
RENTS & LEASES -EQUIPMENT	13,957.51	
RENTS & LEASES -PROPERTY	157,843.11	
MAINTENANCE -EQUIPMENT	3,820.24	
MNTNCE STRUCTURES & GRNDS	8,442.80	
TRANSPORTATION AND TRAVEL	105,438.56	
PROFESSIONAL/SPECLZD SVCS	348,392.31	
SPECIAL DEPARTMENTAL EXP	690.96	
TOTAL SERVICES AND SUPPLIES	755,478.87	*
JUDGEMENTS & DAMAGES	42.50	
TOTAL OTHER CHARGES	42.50	*
EQUIPMENT	39,610.66	
TOTAL FIXED ASSETS	39,610.66	*
COSTS APPLIED	16,559.00-	
TOTAL EXPENDITURE TRANSFERS	16,559.00-	*
TOTAL ASSESSOR	4,480,902.42	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PURCHASING

SALARIES AND WAGES	142,251.72	
RETIREMENT	29,783.46	
EMPLOYEE GROUP INSURANCE	6,590.25	
WORKERS COMPENSATION INS	318.83	
INTERDEPARTMENTAL LABOR	1,419.00	
TOTAL SALARIES AND EMP BENEFITS	180,363.26	*
OFFICE EXPENSE	16,221.79	
COMMUNICATIONS	7,484.95	
HOUSEHOLD EXPENSE	238.18	
PUBLICATION LEGAL NOTICES	181.13	
RENTS & LEASES -EQUIPMENT	1,966.12	
RENTS & LEASES -PROPERTY	26,765.10	
MAINTENANCE -EQUIPMENT	102.63	
MNTNCE STRUCTURES & GRNDS	412.17	
TRANSPORTATION AND TRAVEL	19.50	
PROFESSIONAL/SPECLZD SVCS	15,544.49	
TOTAL SERVICES AND SUPPLIES	68,936.06	*
EQUIPMENT	676.00	
TOTAL FIXED ASSETS	676.00	*
TOTAL PURCHASING	249,975.32	**

COUNTY COUNSEL

SALARIES AND WAGES	734,630.82	
RETIREMENT	159,036.64	
EMPLOYEE GROUP INSURANCE	33,711.70	
WORKERS COMPENSATION INS	1,650.60	
TOTAL SALARIES AND EMP BENEFITS	929,029.76	*
OFFICE EXPENSE	23,482.58	
COMMUNICATIONS	9,731.26	
MEMBERSHIPS	2,615.00	
RENTS & LEASES -EQUIPMENT	8,204.92	
RENTS & LEASES -PROPERTY	58,019.75	
MAINTENANCE -EQUIPMENT	2,718.23	
MNTNCE STRUCTURES & GRNDS	252.42	
TRANSPORTATION AND TRAVEL	5,326.18	
PROFESSIONAL/SPECLZD SVCS	2,486.79	
JURY & WITNESS EXPENSE	552.23	
SPECIAL DEPARTMENTAL EXP	366.85	
MISC SERVICES & SUPPLIES	2.00	
TOTAL SERVICES AND SUPPLIES	113,758.21	*
TOTAL COUNTY COUNSEL	1,042,787.97	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PERSONNEL		
SALARIES AND WAGES	938,318.43	
RETIREMENT	205,368.31	
EMPLOYEE GROUP INSURANCE	51,245.06	
WORKERS COMPENSATION INS	2,899.62	
INTERDEPARTMENTAL LABOR	207.81	
TOTAL SALARIES AND EMP BENEFITS	1,198,039.23	*
OFFICE EXPENSE	59,462.60	
COMMUNICATIONS	28,880.78	
SMALL TOOLS & INSTRUMENTS	29.36	
FOOD	7,725.31	
CLOTHING & PERSONAL SUPPL	19.00	
HOUSEHOLD EXPENSE	784.43	
PUBLICATION LEGAL NOTICES	1,909.91	
MEMBERSHIPS	895.00	
RENTS & LEASES -PROPERTY	144,665.77	
MAINTENANCE -EQUIPMENT	10,848.07	
MNTNCE STRUCTURES & GRNDS	3,811.03	
TRANSPORTATION AND TRAVEL	22,186.10	
PROFESSIONAL/SPECLZD SVCS	448,890.52	
JURY & WITNESS EXPENSE	125.00	
SPECIAL DEPARTMENTAL EXP	8,734.05	
TOTAL SERVICES AND SUPPLIES	738,966.93	*
EQUIPMENT	44,688.05	
TOTAL FIXED ASSETS	44,688.05	*
COSTS APPLIED	2,059.93-	
TOTAL EXPENDITURE TRANSFERS	2,059.93-	*
TOTAL PERSONNEL	1,979,634.28	**

SPECIAL PERSONNEL SERVICE		
OFFICE EXPENSE	330.51	
PROFESSIONAL/SPECLZD SVCS	43,749.00	
TOTAL SERVICES AND SUPPLIES	44,079.51	*
TOTAL SPECIAL PERSONNEL SERVICE	44,079.51	**

ELECTIONS		
SALARIES AND WAGES	506,913.48	
RETIREMENT	86,773.72	
EMPLOYEE GROUP INSURANCE	21,969.03	
WORKERS COMPENSATION INS	2,317.15	
TOTAL SALARIES AND EMP BENEFITS	617,973.38	*
OFFICE EXPENSE	116,483.22	
COMMUNICATIONS	13,072.33	
SMALL TOOLS & INSTRUMENTS	222.74	
FOOD	1,871.19	
HOUSEHOLD EXPENSE	1,143.72	
PUBLICATION LEGAL NOTICES	7,003.19	
RENTS & LEASES -EQUIPMENT	46,288.17	
RENTS & LEASES -PROPERTY	152,472.70	
MAINTENANCE -EQUIPMENT	87,805.22	
MNTNCE STRUCTURES & GRNDS	1,348.76	
TRANSPORTATION AND TRAVEL	48,447.36	
PROFESSIONAL/SPECLZD SVCS	48,334.48	
SPECIAL DEPARTMENTAL EXP	281,230.90	
MISC SERVICES & SUPPLIES	4,849.50	
TOTAL SERVICES AND SUPPLIES	810,573.48	*
COSTS APPLIED	63,199.52-	
TOTAL EXPENDITURE TRANSFERS	63,199.52-	*
TOTAL ELECTIONS	1,365,347.34	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SHERIFF RADIO FACILITIES		
SALARIES AND WAGES	325,645.26	
RETIREMENT	68,882.35	
EMPLOYEE GROUP INSURANCE	16,632.87	
WORKERS COMPENSATION INS	16,832.41	
TOTAL SALARIES AND EMP BENEFITS	427,992.89	*
OFFICE EXPENSE	3,149.85	
COMMUNICATIONS	19,256.12	
UTILITIES	2,137.18	
SMALL TOOLS & INSTRUMENTS	1,216.28	
CLOTHING & PERSONAL SUPPL	2,070.00	
PUBLICATION LEGAL NOTICES	111.84	
MEMBERSHIPS	237.50	
RENTS & LEASES -EQUIPMENT	44,869.02	
RENTS & LEASES -PROPERTY	34,172.35	
MAINTENANCE -EQUIPMENT	98,241.92	
MNTNCE STRUCTURES & GRNDS	2,169.40	
TRANSPORTATION AND TRAVEL	31,460.65	
PROFESSIONAL/SPECLZD SVCS	42,579.96	
SPECIAL DEPARTMENTAL EXP	270.33	
TOTAL SERVICES AND SUPPLIES	281,942.40	*
EQUIPMENT	27,011.41	
TOTAL FIXED ASSETS	27,011.41	*
COSTS APPLIED	52,494.50-	
TOTAL EXPENDITURE TRANSFERS	52,494.50-	*
TOTAL SHERIFF RADIO FACILITIES	684,452.20	**

EMERGENCY TELEPHONE SVC		
SALARIES AND WAGES	20,835.56	
RETIREMENT	4,686.94	
EMPLOYEE GROUP INSURANCE	1,156.50	
WORKERS COMPENSATION INS	331.52	
TOTAL SALARIES AND EMP BENEFITS	27,010.52	*
OFFICE EXPENSE	289.77	
COMMUNICATIONS	455.47	
HOUSEHOLD EXPENSE	.85	
MEMBERSHIPS	42.50	
RENTS & LEASES -EQUIPMENT	853.11	
RENTS & LEASES -PROPERTY	481.70	
MAINTENANCE -EQUIPMENT	28.50	
TRANSPORTATION AND TRAVEL	1,137.68	
PROFESSIONAL/SPECLZD SVCS	655.25	
TOTAL SERVICES AND SUPPLIES	3,944.83	*
TOTAL EMERGENCY TELEPHONE SVC	30,955.35	**

TELEPHONE EXCHANGE		
SALARIES AND WAGES	74,932.86	
RETIREMENT	15,250.49	
EMPLOYEE GROUP INSURANCE	3,437.90	
WORKERS COMPENSATION INS	363.81	
INTERDEPARTMENTAL LABOR	361.18	
TOTAL SALARIES AND EMP BENEFITS	94,346.24	*
OFFICE EXPENSE	1,118.39	
COMMUNICATIONS	552,033.99	
HOUSEHOLD EXPENSE	283.42	
RENTS & LEASES -EQUIPMENT	436.67	
RENTS & LEASES -PROPERTY	2,173.24	
MAINTENANCE -EQUIPMENT	711.43	
MNTNCE STRUCTURES & GRNDS	207.58	
TRANSPORTATION AND TRAVEL	878.49	
PROFESSIONAL/SPECLZD SVCS	467.50	
TOTAL SERVICES AND SUPPLIES	558,310.71	*
COSTS APPLIED	384,166.25-	
TOTAL EXPENDITURE TRANSFERS	384,166.25-	*
TOTAL TELEPHONE EXCHANGE	268,490.70	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

EQUIPMENT GARAGES

SALARIES AND WAGES	708,407.77	
RETIREMENT	149,344.31	
EMPLOYEE GROUP INSURANCE	39,618.93	
WORKERS COMPENSATION INS	31,154.72	
INTERDEPARTMENTAL LABOR	47,832.70	
TOTAL SALARIES AND EMP BENEFITS	976,358.43	*
OFFICE EXPENSE	3,722.02	
COMMUNICATIONS	5,771.79	
SMALL TOOLS & INSTRUMENTS	3,437.84	
CLOTHING & PERSONAL SUPPL	640.99	
HOUSEHOLD EXPENSE	8,090.18	
MEMBERSHIPS	35.00	
RENTS & LEASES -EQUIPMENT	3,433.70	
RENTS & LEASES -PROPERTY	50,783.01	
MAINTENANCE -EQUIPMENT	43,411.14	
MNTNCE STRUCTURES & GRNDS	1,619.14	
TRANSPORTATION AND TRAVEL	36,513.33	
PROFESSIONAL/SPECLZD SVCS	127.86	
SPECIAL DEPARTMENTAL EXP	1,137.07	
MISC SERVICES & SUPPLIES	5,535.64	
TOTAL SERVICES AND SUPPLIES	164,258.71	*
EQUIPMENT	19,490.84	
TOTAL FIXED ASSETS	19,490.84	*
COSTS APPLIED	1,119,033.95-	
TOTAL EXPENDITURE TRANSFERS	1,119,033.95-	*
TOTAL EQUIPMENT GARAGES	41,074.03	**

EQUIPMENT OPERATIONS

RENTS & LEASES -EQUIPMENT	2,174.61	
MAINTENANCE -EQUIPMENT	2,623,517.37	
TRANSPORTATION AND TRAVEL	13.75	
PROFESSIONAL/SPECLZD SVCS	78,779.90	
INSURANCE	324,345.00	
TOTAL SERVICES AND SUPPLIES	3,028,830.63	*
EQUIPMENT	818,360.43	
TOTAL FIXED ASSETS	818,360.43	*
COSTS APPLIED	3,499,231.76-	
TOTAL EXPENDITURE TRANSFERS	3,499,231.76-	*
TOTAL EQUIPMENT OPERATIONS	347,959.30	**

GASOHOL TEST PROGRAM

MAINTENANCE -EQUIPMENT	1,460.76	
TOTAL SERVICES AND SUPPLIES	1,460.76	*
TOTAL GASOHOL TEST PROGRAM	1,460.76	**

MISCELLANEOUS PROPERTY

UTILITIES	7,731.70	
PUBLICATION LEGAL NOTICES	45.50	
RENTS & LEASES -EQUIPMENT	1,591.58	
MNTNCE STRUCTURES & GRNDS	10,243.32	
PROFESSIONAL/SPECLZD SVCS	10,176.06	
MISC SERVICES & SUPPLIES	104.46-	
TOTAL SERVICES AND SUPPLIES	29,683.70	*
TAXES & ASSESSMENTS	683.52	
TOTAL OTHER CHARGES	683.52	*
TOTAL MISCELLANEOUS PROPERTY	30,367.22	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

BUILDING MAINTENANCE

SALARIES AND WAGES	3,349,639.24	
RETIREMENT	728,904.31	
EMPLOYEE GROUP INSURANCE	187,499.35	
WORKERS COMPENSATION INS	135,829.44	
INTERDEPARTMENTAL LABOR	128,109.46	
TOTAL SALARIES AND EMP BENEFITS	4,529,981.80	*
OFFICE EXPENSE	11,899.67	
COMMUNICATIONS	21,226.21	
UTILITIES	1,848,386.52	
SMALL TOOLS & INSTRUMENTS	27,091.22	
MEDICAL & LAB SUPPLIES	30.58	
CLOTHING & PERSONAL SUPPL	5,848.42	
HOUSEHOLD EXPENSE	240,566.05	
PUBLICATION LEGAL NOTICES	559.16	
MEMBERSHIPS	518.00	
RENTS & LEASES -EQUIPMENT	25,029.72	
RENTS & LEASES -PROPERTY	3,337,370.44	
MAINTENANCE -EQUIPMENT	69,990.36	
MNTNCE STRUCTURES & GRNDS	517,114.93	
TRANSPORTATION AND TRAVEL	166,156.36	
PROFESSIONAL/SPECLZD SVCS	59,489.01	
INSURANCE	28,229.25	
SPECIAL DEPARTMENTAL EXP	5,777.39	
MISC SERVICES & SUPPLIES	3,373.34-	
TOTAL SERVICES AND SUPPLIES	6,361,909.95	*
TAXES & ASSESSMENTS	66,328.49	
TOTAL OTHER CHARGES	66,328.49	*
EQUIPMENT	18,076.92	
TOTAL FIXED ASSETS	18,076.92	*
COSTS APPLIED	9,350,438.78-	
TOTAL EXPENDITURE TRANSFERS	9,350,438.78-	*
TOTAL BUILDING MAINTENANCE	1,625,858.38	**

PLANT ACQUIS-GENERAL FUND

LAND	130,855.31	
STRUCTURES & IMPROVEMENTS	1,862,746.63	
TOTAL FIXED ASSETS	1,993,601.94	*
TOTAL PLANT ACQUIS-GENERAL FUND	1,993,601.94	**

PLANT ACQ-LIBRARY FUND

STRUCTURES & IMPROVEMENTS	16,251.85	
TOTAL FIXED ASSETS	16,251.85	*
TOTAL PLANT ACQ-LIBRARY FUND	16,251.85	**

PLANT ACQ-REV SHARING FND

STRUCTURES & IMPROVEMENTS	15,026.60	
TOTAL FIXED ASSETS	15,026.60	*
TOTAL PLANT ACQ-REV SHARING FND	15,026.60	**

ECONOMIC DEVELOPMENT

SPECIAL DEPARTMENTAL EXP	100,750.00	
TOTAL SERVICES AND SUPPLIES	100,750.00	*
TOTAL ECONOMIC DEVELOPMENT	100,750.00	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

RETIREE HEALTH BENEFITS		
EMPLOYEE GROUP INSURANCE	817,837.12	
TOTAL SALARIES AND EMP BENEFITS	817,837.12	*
PROFESSIONAL/SPECLZD SVCS	5,103.23	
TOTAL SERVICES AND SUPPLIES	5,103.23	*
TOTAL RETIREE HEALTH BENEFITS	822,940.35	**
OFFICE SERVICES		
SALARIES AND WAGES	1,890,990.71	
RETIREMENT	403,977.21	
EMPLOYEE GROUP INSURANCE	91,495.17	
WORKERS COMPENSATION INS	7,651.65	
TOTAL SALARIES AND EMP BENEFITS	2,394,114.74	*
OFFICE EXPENSE	126,971.48	
COMMUNICATIONS	45,612.59	
SMALL TOOLS & INSTRUMENTS	401.77	
MEDICAL & LAB SUPPLIES	48.84	
FOOD	126.91	
HOUSEHOLD EXPENSE	10,245.34	
PUBLICATION LEGAL NOTICES	1,339.94	
MEMBERSHIPS	217.00	
RENTS & LEASES -EQUIPMENT	619,502.39	
RENTS & LEASES -PROPERTY	254,468.25	
MAINTENANCE -EQUIPMENT	241,719.24	
MNTNCE STRUCTURES & GRNDS	6,425.75	
TRANSPORTATION AND TRAVEL	39,893.67	
PROFESSIONAL/SPECLZD SVCS	266,735.30	
INSURANCE	9,914.00	
SPECIAL DEPARTMENTAL EXP	100,961.62	
MISC SERVICES & SUPPLIES	23,739.55	
TOTAL SERVICES AND SUPPLIES	1,748,323.64	*
EQUIPMENT	78,932.59	
TOTAL FIXED ASSETS	78,932.59	*
COSTS APPLIED	3,267,149.04-	
TOTAL EXPENDITURE TRANSFERS	3,267,149.04-	*
TOTAL OFFICE SERVICES	954,221.93	**

INSURANCE		
PROFESSIONAL/SPECLZD SVCS	34,984.00	
INSURANCE	1,382,890.00	
TOTAL SERVICES AND SUPPLIES	1,417,874.00	*
TOTAL INSURANCE	1,417,874.00	**
INDEMNITIES		
PROFESSIONAL/SPECLZD SVCS	2,216.97	
TOTAL SERVICES AND SUPPLIES	2,216.97	*
TOTAL INDEMNITIES	2,216.97	**
SURVEY MONUMENT PRESERVTN		
OFFICE EXPENSE	8.50	
PROFESSIONAL/SPECLZD SVCS	6,935.46	
TOTAL SERVICES AND SUPPLIES	6,943.96	*
TOTAL SURVEY MONUMENT PRESERVTN	6,943.96	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SUPERIOR COURT	
SALARIES AND WAGES	968,146.09
RETIREMENT	180,907.59
EMPLOYEE GROUP INSURANCE	54,075.11
WORKERS COMPENSATION INS	3,204.45
TOTAL SALARIES AND EMP BENEFITS	1,206,333.24 *
OFFICE EXPENSE	119,020.53
COMMUNICATIONS	30,843.96
SMALL TOOLS & INSTRUMENTS	1,101.58
CLOTHING & PERSONAL SUPPL	135.00
HOUSEHOLD EXPENSE	2,467.66
MEMBERSHIPS	3,192.50
RENTS & LEASES -EQUIPMENT	30,896.28
RENTS & LEASES -PROPERTY	378,269.64
MAINTENANCE -EQUIPMENT	10,826.38
MNTNCE STRUCTURES & GRNDS	10,794.76
TRANSPORTATION AND TRAVEL	15,378.04
PROFESSIONAL/SPECLZD SVCS	249,217.05
JURY & WITNESS EXPENSE	237,715.45
SPECIAL DEPARTMENTAL EXP	559.35
TOTAL SERVICES AND SUPPLIES	1,090,418.18 *
EQUIPMENT	4,958.91
TOTAL FIXED ASSETS	4,958.91 *
COSTS APPLIED	6,546.50-
TOTAL EXPENDITURE TRANSFERS	6,546.50-*
TOTAL SUPERIOR COURT	2,295,163.83 **

MT DIABLO MUNICIPAL COURT	
SALARIES AND WAGES	842,880.65
RETIREMENT	136,638.83
EMPLOYEE GROUP INSURANCE	43,132.70
WORKERS COMPENSATION INS	1,888.72
TOTAL SALARIES AND EMP BENEFITS	1,024,540.90 *
OFFICE EXPENSE	61,615.43
COMMUNICATIONS	12,639.02
MEMBERSHIPS	600.00
RENTS & LEASES -EQUIPMENT	2,627.69
RENTS & LEASES -PROPERTY	98,852.25
MAINTENANCE -EQUIPMENT	12,888.61
MNTNCE STRUCTURES & GRNDS	3,529.42
TRANSPORTATION AND TRAVEL	2,214.35
PROFESSIONAL/SPECLZD SVCS	185,206.90
JURY & WITNESS EXPENSE	16,674.20
SPECIAL DEPARTMENTAL EXP	15.00
MISC SERVICES & SUPPLIES	36.00
TOTAL SERVICES AND SUPPLIES	396,898.87 *
EQUIPMENT	7,073.74
TOTAL FIXED ASSETS	7,073.74 *
COSTS APPLIED	768.40-
TOTAL EXPENDITURE TRANSFERS	768.40-*
TOTAL MT DIABLO MUNICIPAL COURT	1,427,745.11 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

BAY MUNICIPAL COURT	
SALARIES AND WAGES	1,023,542.58
RETIREMENT	161,189.88
EMPLOYEE GROUP INSURANCE	53,107.51
WORKERS COMPENSATION INS	2,282.59
TOTAL SALARIES AND EMP BENEFITS	1,240,122.56 *
OFFICE EXPENSE	58,225.95
COMMUNICATIONS	9,439.73
FOOD	98.80
HOUSEHOLD EXPENSE	158.69
MEMBERSHIPS	750.00
RENTS & LEASES -EQUIPMENT	7,399.12
RENTS & LEASES -PROPERTY	94,518.48
MAINTENANCE -EQUIPMENT	9,748.95
MNTNCE STRUCTURES & GRNDS	2,221.52
TRANSPORTATION AND TRAVEL	9,307.32
PROFESSIONAL/SPECLZD SVCS	205,702.26
JURY & WITNESS EXPENSE	70,038.28
SPECIAL DEPARTMENTAL EXP	75.78
MISC SERVICES & SUPPLIES	288.00
TOTAL SERVICES AND SUPPLIES	467,972.88 *
COSTS APPLIED	24.00-
TOTAL EXPENDITURE TRANSFERS	24.00-*
TOTAL BAY MUNICIPAL COURT	1,708,071.44 **

W C - DANVILLE MUNI COURT	
SALARIES AND WAGES	718,454.35
RETIREMENT	120,690.53
EMPLOYEE GROUP INSURANCE	34,760.91
WORKERS COMPENSATION INS	1,609.14
TOTAL SALARIES AND EMP BENEFITS	875,514.93 *
OFFICE EXPENSE	50,339.32
COMMUNICATIONS	8,240.64
SMALL TOOLS & INSTRUMENTS	10.89
HOUSEHOLD EXPENSE	3,428.00
MEMBERSHIPS	465.00
RENTS & LEASES -EQUIPMENT	3,124.17
RENTS & LEASES -PROPERTY	204,174.23
MAINTENANCE -EQUIPMENT	8,203.67
MNTNCE STRUCTURES & GRNDS	2,231.28
TRANSPORTATION AND TRAVEL	1,148.67
PROFESSIONAL/SPECLZD SVCS	160,738.35
JURY & WITNESS EXPENSE	12,802.90
SPECIAL DEPARTMENTAL EXP	20.00
MISC SERVICES & SUPPLIES	15.00
TOTAL SERVICES AND SUPPLIES	454,942.12 *
EQUIPMENT	12,042.72
TOTAL FIXED ASSETS	12,042.72 *
TOTAL W C - DANVILLE MUNI COURT	1,342,499.77 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

DELTA MUNICIPAL COURT	
SALARIES AND WAGES	341,873.71
RETIREMENT	49,528.45
EMPLOYEE GROUP INSURANCE	19,304.58
WORKERS COMPENSATION INS	765.71
TOTAL SALARIES AND EMP BENEFITS	411,472.45 *
OFFICE EXPENSE	22,216.94
COMMUNICATIONS	6,682.45
HOUSEHOLD EXPENSE	112.62
MEMBERSHIPS	300.00
RENTS & LEASES -EQUIPMENT	493.45
RENTS & LEASES -PROPERTY	39,834.04
MAINTENANCE -EQUIPMENT	5,917.38
MNTNCE STRUCTURES & GRNDS	3,409.92
TRANSPORTATION AND TRAVEL	1,130.57
PROFESSIONAL/SPECLZD SVCS	38,878.34
JURY & WITNESS EXPENSE	10,239.10
SPECIAL DEPARTMENTAL EXP	15.00
TOTAL SERVICES AND SUPPLIES	129,229.81 *
EQUIPMENT	2,544.90
TOTAL FIXED ASSETS	2,544.90 *
COSTS APPLIED	96.00-
TOTAL EXPENDITURE TRANSFERS	96.00-*
TOTAL DELTA MUNICIPAL COURT	543,151.16 **

LAW & JUSTICE SYSTEMS DEV	
SALARIES AND WAGES	131,432.07
RETIREMENT	29,249.65
EMPLOYEE GROUP INSURANCE	7,126.22
WORKERS COMPENSATION INS	294.40
TOTAL SALARIES AND EMP BENEFITS	168,102.34 *
OFFICE EXPENSE	1,387.53
COMMUNICATIONS	2,936.93
SMALL TOOLS & INSTRUMENTS	3.67
MEMBERSHIPS	120.00
RENTS & LEASES -EQUIPMENT	2,724.72
RENTS & LEASES -PROPERTY	12,595.82
MAINTENANCE -EQUIPMENT	7,193.91
MNTNCE STRUCTURES & GRNDS	1,744.18
TRANSPORTATION AND TRAVEL	4,346.46
PROFESSIONAL/SPECLZD SVCS	348,562.81
TOTAL SERVICES AND SUPPLIES	381,616.03 *
EQUIPMENT	254,932.25
TOTAL FIXED ASSETS	254,932.25 *
TOTAL LAW & JUSTICE SYSTEMS DEV	804,650.62 **

GRAND JURY	
OFFICE EXPENSE	920.65
COMMUNICATIONS	555.89
HOUSEHOLD EXPENSE	22.87
RENTS & LEASES -PROPERTY	3,560.43
MNTNCE STRUCTURES & GRNDS	929.22
TRANSPORTATION AND TRAVEL	6.60
PROFESSIONAL/SPECLZD SVCS	21,062.35
JURY & WITNESS EXPENSE	10,562.84
TOTAL SERVICES AND SUPPLIES	37,620.85 *
TOTAL GRAND JURY	37,620.85 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

COUNTY CLERK

SALARIES AND WAGES	1,109,466.12
RETIREMENT	243,708.29
EMPLOYEE GROUP INSURANCE	62,210.15
WORKERS COMPENSATION INS	2,486.24
TOTAL SALARIES AND EMP BENEFITS	1,417,870.80 *
OFFICE EXPENSE	78,848.68
COMMUNICATIONS	11,545.06
SMALL TOOLS & INSTRUMENTS	128.00
MEDICAL & LAB SUPPLIES	21.54
HOUSEHOLD EXPENSE	77.71
MEMBERSHIPS	60.00
RENTS & LEASES -EQUIPMENT	23,043.68
RENTS & LEASES -PROPERTY	83,417.62
MAINTENANCE -EQUIPMENT	4,143.22
MNTNCE STRUCTURES & GRNDS	568.62
TRANSPORTATION AND TRAVEL	7,795.02
PROFESSIONAL/SPECLZD SVCS	116,987.02
SPECIAL DEPARTMENTAL EXP	870.31
TOTAL SERVICES AND SUPPLIES	327,506.48 *
EQUIPMENT	9,399.28
TOTAL FIXED ASSETS	9,399.28 *
COSTS APPLIED	10,095.03-
TOTAL EXPENDITURE TRANSFERS	10,095.03-*
TOTAL COUNTY CLERK	1,744,681.53 **

DISTRICT ATTORNEY

SALARIES AND WAGES	2,753,564.77
RETIREMENT	570,849.23
EMPLOYEE GROUP INSURANCE	136,524.03
WORKERS COMPENSATION INS	29,348.46
INTERDEPARTMENTAL LABOR	99,096.81
TOTAL SALARIES AND EMP BENEFITS	3,589,383.30 *
OFFICE EXPENSE	54,118.67
COMMUNICATIONS	69,249.52
SMALL TOOLS & INSTRUMENTS	803.59
MEDICAL & LAB SUPPLIES	30.60
FOOD	3.00-
CLOTHING & PERSONAL SUPPL	549.11
HOUSEHOLD EXPENSE	676.86
PUBLICATION LEGAL NOTICES	72.03
MEMBERSHIPS	7,587.00
RENTS & LEASES -EQUIPMENT	32,414.39
RENTS & LEASES -PROPERTY	219,612.43
MAINTENANCE -EQUIPMENT	5,698.49
MNTNCE STRUCTURES & GRNDS	6,650.73
TRANSPORTATION AND TRAVEL	61,228.63
PROFESSIONAL/SPECLZD SVCS	77,216.80
JURY & WITNESS EXPENSE	42,662.65
SPECIAL DEPARTMENTAL EXP	3,694.76
MISC SERVICES & SUPPLIES	7.77
TOTAL SERVICES AND SUPPLIES	582,271.03 *
COSTS APPLIED	5,377.80-
TOTAL EXPENDITURE TRANSFERS	5,377.80-*
TOTAL DISTRICT ATTORNEY	4,166,276.53 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PUBLIC DEFENDER	
SALARIES AND WAGES	1,622,223.92
RETIREMENT	320,244.83
EMPLOYEE GROUP INSURANCE	56,566.86
WORKERS COMPENSATION INS	6,321.26
TOTAL SALARIES AND EMP BENEFITS	2,005,356.87 *
OFFICE EXPENSE	36,172.68
COMMUNICATIONS	30,586.89
SMALL TOOLS & INSTRUMENTS	4.25
HOUSEHOLD EXPENSE	2,236.49
MEMBERSHIPS	4,860.00
RENTS & LEASES -EQUIPMENT	14,549.20
RENTS & LEASES -PROPERTY	190,978.68
MAINTENANCE -EQUIPMENT	512.48
MNTNCE STRUCTURES & GRNDS	2,651.51
TRANSPORTATION AND TRAVEL	52,178.28
PROFESSIONAL/SPECLZD SVCS	62,474.07
JURY & WITNESS EXPENSE	2,408.44
SPECIAL DEPARTMENTAL EXP	2,839.25
TOTAL SERVICES AND SUPPLIES	402,452.22 *
TOTAL PUBLIC DEFENDER	2,407,809.09 **
COURT APPOINTED DEFENSE	
PROFESSIONAL/SPECLZD SVCS	878,172.80
JURY & WITNESS EXPENSE	2,595.00
TOTAL SERVICES AND SUPPLIES	880,767.80 *
TOTAL COURT APPOINTED DEFENSE	880,767.80 **

D A FAMILY SUPPORT PROGRM	
SALARIES AND WAGES	1,674,491.35
RETIREMENT	364,985.93
EMPLOYEE GROUP INSURANCE	97,499.75
WORKERS COMPENSATION INS	16,591.86
TOTAL SALARIES AND EMP BENEFITS	2,153,568.89 *
OFFICE EXPENSE	71,753.21
COMMUNICATIONS	53,006.86
HOUSEHOLD EXPENSE	2,079.45
MEMBERSHIPS	790.00
RENTS & LEASES -EQUIPMENT	9,209.89
RENTS & LEASES -PROPERTY	157,060.98
MAINTENANCE -EQUIPMENT	1,429.00
MNTNCE STRUCTURES & GRNDS	406.15
TRANSPORTATION AND TRAVEL	21,034.61
PROFESSIONAL/SPECLZD SVCS	175,659.94
JURY & WITNESS EXPENSE	51.46
SPECIAL DEPARTMENTAL EXP	58.00
MISC SERVICES & SUPPLIES	336.90
TOTAL SERVICES AND SUPPLIES	492,876.45 *
EQUIPMENT	4,281.30
TOTAL FIXED ASSETS	4,281.30 *
COSTS APPLIED	175,696.08-
TOTAL EXPENDITURE TRANSFERS	175,696.08-*
TOTAL D A FAMILY SUPPORT PROGRM	2,475,030.56 **
PUB DEFENSE COLLECTIONS	
OFFICE EXPENSE	215.82
PROFESSIONAL/SPECLZD SVCS	13,142.64
TOTAL SERVICES AND SUPPLIES	13,358.46 *
TOTAL PUB DEFENSE COLLECTIONS	13,358.46 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

CRIME PREVENTION COMITTEE		
CONTRIB TO OTHER AGENCIES	2,353.00	
TOTAL OTHER CHARGES	2,353.00	*
TOTAL CRIME PREVENTION COMITTEE	2,353.00	**
SHERIFF		
SALARIES AND WAGES	7,651,048.44	
RETIREMENT	1,798,959.41	
EMPLOYEE GROUP INSURANCE	334,547.88	
WORKERS COMPENSATION INS	496,850.57	
INTERDEPARTMENTAL LABOR	25,846.26-	
TOTAL SALARIES AND EMP BENEFITS	10,255,560.04	*
OFFICE EXPENSE	93,829.01	
COMMUNICATIONS	134,906.92	
SMALL TOOLS & INSTRUMENTS	2,023.57	
MEDICAL & LAB SUPPLIES	27,406.29	
FOOD	273.95	
CLOTHING & PERSONAL SUPPL	93,572.86	
HOUSEHOLD EXPENSE	2,702.24	
PUBLICATION LEGAL NOTICES	68.85	
MEMBERSHIPS	1,122.50	
RENTS & LEASES -EQUIPMENT	37,243.35	
RENTS & LEASES -PROPERTY	265,925.60	
MAINTENANCE -EQUIPMENT	32,609.09	
MNTNCE STRUCTURES & GRNDS	8,816.42	
TRANSPORTATION AND TRAVEL	1,133,147.92	
PROFESSIONAL/SPECLZD SVCS	243,433.41	
SPECIAL DEPARTMENTAL EXP	86,605.71	
MISC SERVICES & SUPPLIES	401.50	
TOTAL SERVICES AND SUPPLIES	2,164,089.19	*
JUDGEMENTS & DAMAGES	14,545.59	
TOTAL OTHER CHARGES	14,545.59	*
EQUIPMENT	28,938.18	
TOTAL FIXED ASSETS	28,938.18	*
COSTS APPLIED	53,283.23-	
TOTAL EXPENDITURE TRANSFERS	53,283.23-	*
TOTAL SHERIFF	12,409,849.77	**

CONTRCLLED SUBSTANCE ANAL		
PROFESSIONAL/SPECLZD SVCS	5,000.00	
TOTAL SERVICES AND SUPPLIES	5,000.00	*
TOTAL CONTROLLED SUBSTANCE ANAL	5,000.00	**
MARSHAL MT DIABLO MUNI CT		
SALARIES AND WAGES	229,490.63	
RETIREMENT	50,258.44	
EMPLOYEE GROUP INSURANCE	11,163.39	
WORKERS COMPENSATION INS	15,108.59	
TOTAL SALARIES AND EMP BENEFITS	306,021.05	*
OFFICE EXPENSE	2,445.62	
COMMUNICATIONS	2,840.86	
SMALL TOOLS & INSTRUMENTS	212.94	
CLOTHING & PERSONAL SUPPL	2,168.40	
MEMBERSHIPS	15.00	
RENTS & LEASES -PROPERTY	16,874.04	
MAINTENANCE -EQUIPMENT	1,818.50	
MNTNCE STRUCTURES & GRNDS	70.80	
TRANSPORTATION AND TRAVEL	17,311.74	
SPECIAL DEPARTMENTAL EXP	646.55	
TOTAL SERVICES AND SUPPLIES	44,404.45	*
TOTAL MARSHAL MT DIABLO MUNI CT	350,425.50	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

MARSHAL BAY MUNI COURT		
SALARIES AND WAGES	331,787.60	
RETIREMENT	70,549.00	
EMPLOYEE GROUP INSURANCE	15,328.71	
WORKERS COMPENSATION INS	21,768.69	
TOTAL SALARIES AND EMP BENEFITS	439,434.00	*
OFFICE EXPENSE	4,528.16	
COMMUNICATIONS	4,605.87	
SMALL TOOLS & INSTRUMENTS	212.94	
FOOD	847.10	
CLOTHING & PERSONAL SUPPL	3,251.31	
HOUSEHOLD EXPENSE	101.98	
MEMBERSHIPS	45.00	
RENTS & LEASES -EQUIPMENT	2,607.18	
RENTS & LEASES -PROPERTY	10,961.88	
MAINTENANCE -EQUIPMENT	458.54	
MNTNCE STRUCTURES & GRNDS	53.84	
TRANSPORTATION AND TRAVEL	17,170.92	
PROFESSIONAL/SPECLZD SVCS	234.00	
SPECIAL DEPARTMENTAL EXP	1,107.35	
MISC SERVICES & SUPPLIES	38.04	
TOTAL SERVICES AND SUPPLIES	46,224.11	*
TOTAL MARSHAL BAY MUNI COURT	485,658.11	**

MARSHAL WC-DANV MUNI CT		
SALARIES AND WAGES	209,510.74	
RETIREMENT	45,054.61	
EMPLOYEE GROUP INSURANCE	11,049.68	
WORKERS COMPENSATION INS	13,058.49	
TOTAL SALARIES AND EMP BENEFITS	278,673.52	*
OFFICE EXPENSE	2,142.19	
COMMUNICATIONS	1,221.86	
CLOTHING & PERSONAL SUPPL	1,677.50	
HOUSEHOLD EXPENSE	3.91	
MEMBERSHIPS	85.00	
RENTS & LEASES -EQUIPMENT	264.86	
RENTS & LEASES -PROPERTY	27,097.12	
MAINTENANCE -EQUIPMENT	584.09	
MNTNCE STRUCTURES & GRNDS	24.92	
TRANSPORTATION AND TRAVEL	9,026.68	
PROFESSIONAL/SPECLZD SVCS	102.00	
SPECIAL DEPARTMENTAL EXP	451.44	
TOTAL SERVICES AND SUPPLIES	42,681.57	*
TOTAL MARSHAL WC-DANV MUNI CT	321,355.09	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

MARSHAL DELTA MUNI COURT		
SALARIES AND WAGES	174,256.04	
RETIREMENT	38,844.23	
EMPLOYEE GROUP INSURANCE	7,763.26	
WORKERS COMPENSATION INS	11,469.81	
TOTAL SALARIES AND EMP BENEFITS	232,333.34	*
OFFICE EXPENSE	2,787.77	
COMMUNICATIONS	1,577.47	
FOOD	441.26	
CLOTHING & PERSONAL SUPPL	1,320.15	
HOUSEHOLD EXPENSE	9.16	
MEMBERSHIPS	30.00	
RENTS & LEASES -EQUIPMENT	2,121.51	
RENTS & LEASES -PROPERTY	5,287.88	
MAINTENANCE -EQUIPMENT	544.35	
MNTNCE STRUCTURES & GRNDS	179.70	
TRANSPORTATION AND TRAVEL	17,340.03	
SPECIAL DEPARTMENTAL EXP	279.99	
TOTAL SERVICES AND SUPPLIES	31,919.27	*
TOTAL MARSHAL DELTA MUNI COURT	264,252.61	**
SOBRIETY TESTING-REV SHAR		
PROFESSIONAL/SPECLZD SVCS	2,819.68	
TOTAL SERVICES AND SUPPLIES	2,819.68	*
TOTAL SOBRIETY TESTING-REV SHAR	2,819.68	**

SHERIFF INSTITUTIONS		
SALARIES AND WAGES	4,898,685.18	
RETIREMENT	1,161,776.02	
EMPLOYEE GROUP INSURANCE	221,884.78	
WORKERS COMPENSATION INS	348,321.02	
TOTAL SALARIES AND EMP BENEFITS	6,630,667.00	*
OFFICE EXPENSE	51,929.37	
COMMUNICATIONS	59,332.25	
UTILITIES	30,011.16	
SMALL TOOLS & INSTRUMENTS	3,374.17	
MEDICAL & LAB SUPPLIES	40,274.23	
FOOD	725,756.60	
CLOTHING & PERSONAL SUPPL	222,490.97	
HOUSEHOLD EXPENSE	259,446.46	
AGRICULTURAL EXPENSE	2,205.34	
MEMBERSHIPS	100.00	
RENTS & LEASES -EQUIPMENT	7,689.55	
RENTS & LEASES -PROPERTY	769,414.40	
MAINTENANCE -EQUIPMENT	44,420.15	
MNTNCE STRUCTURES & GRNDS	7,946.27	
TRANSPORTATION AND TRAVEL	101,603.57	
PROFESSIONAL/SPECLZD SVCS	1,020,135.48	
SPECIAL DEPARTMENTAL EXP	29,916.21	
MISC SERVICES & SUPPLIES	5,721.85	
TOTAL SERVICES AND SUPPLIES	3,381,768.03	*
JUDGEMENTS & DAMAGES	355.00	
TOTAL OTHER CHARGES	355.00	*
EQUIPMENT	3,550.99	
TOTAL FIXED ASSETS	3,550.99	*
COSTS APPLIED	3,937.11-	
TOTAL EXPENDITURE TRANSFERS	3,937.11-	*
TOTAL SHERIFF INSTITUTIONS	10,012,403.91	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SHERIFF INSTITNS-REV SHAR	
COMMUNICATIONS	90.00
FOOD	3,796.06
HOUSEHOLD EXPENSE	32.05
RENTS & LEASES -PROPERTY	40.18
TOTAL SERVICES AND SUPPLIES	3,958.29 *
TOTAL SHERIFF INSTITNS-REV SHAR	3,958.29 **

PROBATION	
SALARIES AND WAGES	8,734,090.39
RETIREMENT	1,887,917.23
EMPLOYEE GROUP INSURANCE	414,565.12
WORKERS COMPENSATION INS	110,406.61
INTERDEPARTMENTAL LABOR	72,230.08-
TOTAL SALARIES AND EMP BENEFITS	11,074,749.27 *
OFFICE EXPENSE	109,096.10
COMMUNICATIONS	144,522.68
SMALL TOOLS & INSTRUMENTS	934.03
MEDICAL & LAB SUPPLIES	11,362.26
FOOD	323,844.95
CLOTHING & PERSONAL SUPPL	40,011.98
HOUSEHOLD EXPENSE	67,035.23
AGRICULTURAL EXPENSE	3,393.01
PUBLICATION LEGAL NOTICES	538.72
MEMBERSHIPS	1,207.00
RENTS & LEASES -EQUIPMENT	19,184.82
RENTS & LEASES -PROPERTY	1,017,564.15
MAINTENANCE -EQUIPMENT	34,666.89
MNTNCE STRUCTURES & GRNDS	15,462.78
TRANSPORTATION AND TRAVEL	270,965.68
PROFESSIONAL/SPECLZD SVCS	300,271.32
INSURANCE	22,845.60
SPECIAL DEPARTMENTAL EXP	7,291.23
MISC SERVICES & SUPPLIES	210.30
TOTAL SERVICES AND SUPPLIES	2,390,412.73 *
SUPPORT & CARE OF PERSONS	157,152.01
TOTAL OTHER CHARGES	157,152.01 *
EQUIPMENT	28,140.85
TOTAL FIXED ASSETS	28,140.85 *
COSTS APPLIED	124,730.90-
TOTAL EXPENDITURE TRANSFERS	124,730.90-*
TOTAL PROBATION	13,525,723.96 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PROBATN INSTITNS-REV SHAR		
COMMUNICATIONS	47.00	
CLOTHING & PERSONAL SUPPL	34.24	
TOTAL SERVICES AND SUPPLIES	81.24	*
TOTAL PROBATN INSTITNS-REV SHAR	81.24	**
JUSTICE SYSTEM PROGRAMS		
PROFESSIONAL/SPECLZD SVCS	132,892.47	
TOTAL SERVICES AND SUPPLIES	132,892.47	*
CONTRIB TO OTHER AGENCIES	519,545.61	
TOTAL OTHER CHARGES	519,545.61	*
TOTAL JUSTICE SYSTEM PROGRAMS	652,438.08	**
FLOOD CONTROL		
INTERDEPARTMENTAL LABOR	242,508.13	
TOTAL SALARIES AND EMP BENEFITS	242,508.13	*
RENTS & LEASES -EQUIPMENT	24,293.09	
MNTNCE STRUCTURES & GRNDS	7,781.32	
TRANSPORTATION AND TRAVEL	1,357.25	
PROFESSIONAL/SPECLZD SVCS	33,809.84	
SPECIAL DEPARTMENTAL EXP	39,021.66	
MISC SERVICES & SUPPLIES	4,168.70	
TOTAL SERVICES AND SUPPLIES	110,431.86	*
TOTAL FLOOD CONTROL	352,939.99	**

DEPARTMENT OF AGRICULTURE		
SALARIES AND WAGES	542,038.24	
RETIREMENT	123,803.52	
EMPLOYEE GROUP INSURANCE	29,202.11	
WORKERS COMPENSATION INS	10,480.87	
TOTAL SALARIES AND EMP BENEFITS	705,524.74	*
OFFICE EXPENSE	4,836.12	
COMMUNICATIONS	8,661.04	
UTILITIES	120.98	
SMALL TOOLS & INSTRUMENTS	3,029.52	
MEDICAL & LAB SUPPLIES	175.84	
CLOTHING & PERSONAL SUPPL	478.18	
HOUSEHOLD EXPENSE	526.64	
AGRICULTURAL EXPENSE	23,689.47	
MEMBERSHIPS	105.00	
RENTS & LEASES -EQUIPMENT	2,069.47	
RENTS & LEASES -PROPERTY	25,665.55	
MAINTENANCE -EQUIPMENT	1,086.88	
MNTNCE STRUCTURES & GRNDS	844.82	
TRANSPORTATION AND TRAVEL	80,878.70	
PROFESSIONAL/SPECLZD SVCS	2,911.67	
SPECIAL DEPARTMENTAL EXP	799.76	
MISC SERVICES & SUPPLIES	527.06	
TOTAL SERVICES AND SUPPLIES	156,406.70	*
EQUIPMENT	7,112.69	
TOTAL FIXED ASSETS	7,112.69	*
TOTAL DEPARTMENT OF AGRICULTURE	869,044.13	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

BUILDING INSPECTION

SALARIES AND WAGES	1,036,603.93	
RETIREMENT	237,439.35	
EMPLOYEE GROUP INSURANCE	51,220.36	
WORKERS COMPENSATION INS	11,709.22	
TOTAL SALARIES AND EMP BENEFITS	1,336,972.86	*
OFFICE EXPENSE	26,347.68	
COMMUNICATIONS	20,630.96	
SMALL TOOLS & INSTRUMENTS	70.66	
CLOTHING & PERSONAL SUPPL	142.31	
HOUSEHOLD EXPENSE	793.38	
MEMBERSHIPS	579.50	
RENTS & LEASES -EQUIPMENT	14,540.72	
RENTS & LEASES -PROPERTY	36,070.93	
MAINTENANCE -EQUIPMENT	4,111.73	
MNTNCE STRUCTURES & GRNDS	507.87	
TRANSPORTATION AND TRAVEL	102,840.35	
PROFESSIONAL/SPECLZD SVCS	34,623.97	
SPECIAL DEPARTMENTAL EXP	1,716.17	
TOTAL SERVICES AND SUPPLIES	242,976.23	*
COSTS APPLIED	17,649.08-	
TOTAL EXPENDITURE TRANSFERS	17,649.08-	*
TOTAL BUILDING INSPECTION	1,562,300.01	**

RECORDER MICROGRAPHICS

SALARIES AND WAGES	274.40	
RETIREMENT	18.25	
EMPLOYEE GROUP INSURANCE	1.65	
WORKERS COMPENSATION INS	.61	
TOTAL SALARIES AND EMP BENEFITS	294.91	*
TRANSPORTATION AND TRAVEL	1,413.35	
PROFESSIONAL/SPECLZD SVCS	8,768.50	
TOTAL SERVICES AND SUPPLIES	10,181.85	*
TOTAL RECORDER MICROGRAPHICS	10,476.76	**

RECORDER

SALARIES AND WAGES	254,827.89	
RETIREMENT	53,563.93	
EMPLOYEE GROUP INSURANCE	16,106.04	
WORKERS COMPENSATION INS	570.83	
TOTAL SALARIES AND EMP BENEFITS	325,068.69	*
OFFICE EXPENSE	64,485.89	
COMMUNICATIONS	4,573.61	
SMALL TOOLS & INSTRUMENTS	2.44	
PUBLICATION LEGAL NOTICES	67.66	
MEMBERSHIPS	75.00	
RENTS & LEASES -EQUIPMENT	2,906.09	
RENTS & LEASES -PROPERTY	57,076.38	
MAINTENANCE -EQUIPMENT	5,385.65	
MNTNCE STRUCTURES & GRNDS	1,009.11	
TRANSPORTATION AND TRAVEL	758.42	
PROFESSIONAL/SPECLZD SVCS	61,059.11	
SPECIAL DEPARTMENTAL EXP	5.00	
TOTAL SERVICES AND SUPPLIES	197,404.36	*
EQUIPMENT	20,428.10	
TOTAL FIXED ASSETS	20,428.10	*
COSTS APPLIED	3,016.60-	
TOTAL EXPENDITURE TRANSFERS	3,016.60-	*
TOTAL RECORDER	539,884.55	**

LOCAL AGENCY FORMATION

OFFICE EXPENSE	1,001.08	
PUBLICATION LEGAL NOTICES	1,101.88	
MEMBERSHIPS	495.00	
MNTNCE STRUCTURES & GRNDS	39.68	
TRANSPORTATION AND TRAVEL	1,594.07	
PROFESSIONAL/SPECLZD SVCS	100,812.74	
SPECIAL DEPARTMENTAL EXP	9.00	
TOTAL SERVICES AND SUPPLIES	105,053.45	*
TOTAL LOCAL AGENCY FORMATION	105,053.45	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PLANNING		
SALARIES AND WAGES	1,110,869.99	
RETIREMENT	233,716.46	
EMPLOYEE GROUP INSURANCE	60,298.86	
WORKERS COMPENSATION INS	3,828.46	
TOTAL SALARIES AND EMP BENEFITS	1,408,713.77	*
OFFICE EXPENSE	45,906.62	
COMMUNICATIONS	18,222.54	
SMALL TOOLS & INSTRUMENTS	816.09	
HOUSEHOLD EXPENSE	606.88	
PUBLICATION LEGAL NOTICES	6,719.85	
MEMBERSHIPS	1,604.50	
RENTS & LEASES -EQUIPMENT	48.00	
RENTS & LEASES -PROPERTY	46,779.63	
MAINTENANCE -EQUIPMENT	9,754.86	
MNTNCE STRUCTURES & GRNDS	174.71	
TRANSPORTATION AND TRAVEL	11,877.37	
PROFESSIONAL/SPECLZD SVCS	18,925.80	
SPECIAL DEPARTMENTAL EXP	2,217.16	
TOTAL SERVICES AND SUPPLIES	163,654.01	*
EQUIPMENT	8,769.63	
TOTAL FIXED ASSETS	8,769.63	*
COSTS APPLIED	264,376.30-	
TOTAL EXPENDITURE TRANSFERS	264,376.30-	*
TOTAL PLANNING	1,316,761.11	**
PLANNING PROJECTS		
PROFESSIONAL/SPECLZD SVCS	160,827.90	
TOTAL SERVICES AND SUPPLIES	160,827.90	*
TOTAL PLANNING PROJECTS	160,827.90	**

CORONER		
SALARIES AND WAGES	241,282.89	
RETIREMENT	57,658.20	
EMPLOYEE GROUP INSURANCE	11,289.70	
WORKERS COMPENSATION INS	16,895.48	
TOTAL SALARIES AND EMP BENEFITS	327,126.27	*
OFFICE EXPENSE	4,060.62	
COMMUNICATIONS	4,928.76	
SMALL TOOLS & INSTRUMENTS	18.64	
MEDICAL & LAB SUPPLIES	4,428.36	
CLOTHING & PERSONAL SUPPL	2,560.02	
HOUSEHOLD EXPENSE	1,578.96	
RENTS & LEASES -EQUIPMENT	1,218.53	
RENTS & LEASES -PROPERTY	35,550.02	
MAINTENANCE -EQUIPMENT	2,084.23	
MNTNCE STRUCTURES & GRNDS	716.13	
TRANSPORTATION AND TRAVEL	14,079.87	
PROFESSIONAL/SPECLZD SVCS	128,939.36	
JURY & WITNESS EXPENSE	387.25	
SPECIAL DEPARTMENTAL EXP	3,286.81	
TOTAL SERVICES AND SUPPLIES	203,837.56	*
EQUIPMENT	5,657.20	
TOTAL FIXED ASSETS	5,657.20	*
TOTAL CORONER	536,621.03	**
CROSSING GUARDS		
PROFESSIONAL/SPECLZD SVCS	14,887.95	
TOTAL SERVICES AND SUPPLIES	14,887.95	*
TOTAL CROSSING GUARDS	14,887.95	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

EMERGENCY SERVICES	
SALARIES AND WAGES	118,106.14
RETIREMENT	27,570.87
EMPLOYEE GROUP INSURANCE	8,005.77
WORKERS COMPENSATION INS	1,359.68
TOTAL SALARIES AND EMP BENEFITS	155,042.46 *
OFFICE EXPENSE	3,416.68
COMMUNICATIONS	8,937.26
UTILITIES	363.52
SMALL TOOLS & INSTRUMENTS	69.51
CLOTHING & PERSONAL SUPPL	12.67
HOUSEHOLD EXPENSE	2,426.72
MEMBERSHIPS	113.00
RENTS & LEASES -EQUIPMENT	191.70
RENTS & LEASES -PROPERTY	14,703.15
MAINTENANCE -EQUIPMENT	1,829.37
MNTNCE STRUCTURES & GRNDS	2,537.48
TRANSPORTATION AND TRAVEL	9,178.59
SPECIAL DEPARTMENTAL EXP	966.19
TOTAL SERVICES AND SUPPLIES	44,745.84 *
TOTAL EMERGENCY SERVICES	199,788.30 **
PUBLIC ADMIN/GUARDIAN	
SALARIES AND WAGES	69,346.20
RETIREMENT	16,375.34
EMPLOYEE GROUP INSURANCE	4,201.02
WORKERS COMPENSATION INS	155.40
TOTAL SALARIES AND EMP BENEFITS	90,077.96 *
OFFICE EXPENSE	949.54
COMMUNICATIONS	1,054.63
MEMBERSHIPS	30.00
RENTS & LEASES -EQUIPMENT	888.76
RENTS & LEASES -PROPERTY	5,927.48
MAINTENANCE -EQUIPMENT	49.80
TRANSPORTATION AND TRAVEL	1,373.40
TOTAL SERVICES AND SUPPLIES	10,273.61 *
TOTAL PUBLIC ADMIN/GUARDIAN	100,351.57 **

ANIMAL SERVICES	
SALARIES AND WAGES	826,691.52
RETIREMENT	175,782.87
EMPLOYEE GROUP INSURANCE	50,926.56
WORKERS COMPENSATION INS	28,657.34
TOTAL SALARIES AND EMP BENEFITS	1,082,058.29 *
OFFICE EXPENSE	10,701.55
COMMUNICATIONS	10,971.74
SMALL TOOLS & INSTRUMENTS	149.51
MEDICAL & LAB SUPPLIES	38,512.31
CLOTHING & PERSONAL SUPPL	10,707.06
HOUSEHOLD EXPENSE	9,747.30
RENTS & LEASES -EQUIPMENT	1,690.85
RENTS & LEASES -PROPERTY	58,602.30
MAINTENANCE -EQUIPMENT	15,021.45
MNTNCE STRUCTURES & GRNDS	3,749.36
TRANSPORTATION AND TRAVEL	135,805.23
PROFESSIONAL/SPECLZD SVCS	38,176.30
SPECIAL DEPARTMENTAL EXP	53,145.49
MISC SERVICES & SUPPLIES	142.64
TOTAL SERVICES AND SUPPLIES	387,123.09 *
EQUIPMENT	432.39
TOTAL FIXED ASSETS	432.39 *
TOTAL ANIMAL SERVICES	1,469,613.77 **
GAME PROTECTION	
MAINTENANCE -EQUIPMENT	1,323.90
PROFESSIONAL/SPECLZD SVCS	5,000.00
TOTAL SERVICES AND SUPPLIES	6,323.90 *
EQUIPMENT	1,619.71
TOTAL FIXED ASSETS	1,619.71 *
TOTAL GAME PROTECTION	7,943.61 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

HEALTH SVCS-PUBLIC HEALTH	
SALARIES AND WAGES	4,978,736.82
RETIREMENT	999,361.29
EMPLOYEE GROUP INSURANCE	210,204.12
WORKERS COMPENSATION INS	62,586.59
INTERDEPARTMENTAL LABOR	2,208,648.78-
TOTAL SALARIES AND EMP BENEFITS	4,042,240.04 *
OFFICE EXPENSE	94,947.32
COMMUNICATIONS	82,496.58
SMALL TOOLS & INSTRUMENTS	5,611.31
MEDICAL & LAB SUPPLIES	137,154.97
FOOD	281.90
CLOTHING & PERSONAL SUPPL	1,562.81
HOUSEHOLD EXPENSE	8,259.43
PUBLICATION LEGAL NOTICES	841.04
MEMBERSHIPS	1,265.00
RENTS & LEASES -EQUIPMENT	25,021.25
RENTS & LEASES -PROPERTY	273,822.10
MAINTENANCE -EQUIPMENT	14,299.42
MNTNCE STRUCTURES & GRNDS	8,381.32
TRANSPORTATION AND TRAVEL	159,455.80
PROFESSIONAL/SPECLZD SVCS	207,882.03
SPECIAL DEPARTMENTAL EXP	7,024.18
MISC SERVICES & SUPPLIES	1,465.17
TOTAL SERVICES AND SUPPLIES	1,029,771.63 *
EQUIPMENT	35,240.82
TOTAL FIXED ASSETS	35,240.82 *
COSTS APPLIED	89,363.76-
TOTAL EXPENDITURE TRANSFERS	89,363.76-*
TOTAL HEALTH SVCS-PUBLIC HEALTH	5,017,888.73 **

HEALTH PROJECTS	
SALARIES AND WAGES	891,492.87
RETIREMENT	178,684.38
EMPLOYEE GROUP INSURANCE	43,693.51
WORKERS COMPENSATION INS	10,404.92
INTERDEPARTMENTAL LABOR	1,913,224.84
TOTAL SALARIES AND EMP BENEFITS	3,037,500.52 *
OFFICE EXPENSE	79,454.85
COMMUNICATIONS	24,147.26
SMALL TOOLS & INSTRUMENTS	1,701.35
MEDICAL & LAB SUPPLIES	25,059.07
FOOD	4,056.01
CLOTHING & PERSONAL SUPPL	281.97
HOUSEHOLD EXPENSE	58,454.50
PUBLICATION LEGAL NOTICES	124.96
MEMBERSHIPS	1,100.00
RENTS & LEASES -EQUIPMENT	7,270.18
RENTS & LEASES -PROPERTY	109,746.03
MAINTENANCE -EQUIPMENT	938.91
MNTNCE STRUCTURES & GRNDS	7,755.46
TRANSPORTATION AND TRAVEL	52,388.38
PROFESSIONAL/SPECLZD SVCS	852,572.69
SPECIAL DEPARTMENTAL EXP	8,095.65
MISC SERVICES & SUPPLIES	24.00
TOTAL SERVICES AND SUPPLIES	1,233,171.27 *
EQUIPMENT	68,108.45
TOTAL FIXED ASSETS	68,108.45 *
COSTS APPLIED	762,241.49-
TOTAL EXPENDITURE TRANSFERS	762,241.49-*
TOTAL HEALTH PROJECTS	3,576,538.75 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

CRIPPLED CHILDREN SERVICE		
SALARIES AND WAGES	505,963.99	
RETIREMENT	107,706.22	
EMPLOYEE GROUP INSURANCE	29,802.26	
WORKERS COMPENSATION INS	6,676.75	
INTERDEPARTMENTAL LABOR	57,774.14	
TOTAL SALARIES AND EMP BENEFITS	707,923.36	*
OFFICE EXPENSE	3,538.34	
COMMUNICATIONS	3,035.88	
SMALL TOOLS & INSTRUMENTS	272.51	
MEDICAL & LAB SUPPLIES	119,126.30	
FOOD	6.53	
CLOTHING & PERSONAL SUPPL	1.45	
HOUSEHOLD EXPENSE	17.25	
PUBLICATION LEGAL NOTICES	69.26	
MEMBERSHIPS	375.00	
TRANSPORTATION AND TRAVEL	7,113.73	
PROFESSIONAL/SPECLZD SVCS	436,021.53	
SPECIAL DEPARTMENTAL EXP	1,668.79	
MISC SERVICES & SUPPLIES	98.33	
TOTAL SERVICES AND SUPPLIES	571,344.90	*
EQUIPMENT	1,468.00	
TOTAL FIXED ASSETS	1,468.00	*
TOTAL CRIPPLED CHILDREN SERVICE	1,280,736.26	**
COUNTY COST-HOSPITAL CARE		
SUPPORT & CARE OF PERSONS	419,867.79	
CONTRIB TO ENTERPRISE FND	15,115,201.00	
TOTAL OTHER CHARGES	15,535,068.79	*
TOTAL COUNTY COST-HOSPITAL CARE	15,535,068.79	**
HEALTH SERVICES- REV SHAR		
CONTRIB TO OTHER AGENCIES	10,369.00	
TOTAL OTHER CHARGES	10,369.00	*
TOTAL HEALTH SERVICES- REV SHAR	10,369.00	**
STATE HOSPITAL CARE		
SUPPORT & CARE OF PERSONS	529,769.44	
TOTAL OTHER CHARGES	529,769.44	*
TOTAL STATE HOSPITAL CARE	529,769.44	**
SEWAGE WASTE & WATER		
SALARIES AND WAGES	149,099.54	
RETIREMENT	30,515.02	
EMPLOYEE GROUP INSURANCE	7,046.74	
WORKERS COMPENSATION INS	529.98	
INTERDEPARTMENTAL LABOR	1,261.44	
TOTAL SALARIES AND EMP BENEFITS	188,452.72	*
OFFICE EXPENSE	5,100.91	
COMMUNICATIONS	4,509.07	
HOUSEHOLD EXPENSE	45.13	
MEMBERSHIPS	596.00	
RENTS & LEASES -EQUIPMENT	3,057.47	
RENTS & LEASES -PROPERTY	22,241.05	
TRANSPORTATION AND TRAVEL	3,354.55	
PROFESSIONAL/SPECLZD SVCS	281.24	
SPECIAL DEPARTMENTAL EXP	190.70	
TOTAL SERVICES AND SUPPLIES	39,376.12	*
COSTS APPLIED	59,645.19-	
TOTAL EXPENDITURE TRANSFERS	59,645.19-	*
TOTAL SEWAGE WASTE & WATER	168,183.65	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOLID WASTE MANAGEMENT		
OFFICE EXPENSE	1,766.74	
MAINTENANCE -EQUIPMENT	116.94	
MNTNCE STRUCTURES & GRNDS	17,224.91	
TRANSPORTATION AND TRAVEL	14,268.10	
PROFESSIONAL/SPECLZD SVCS	101,079.11	
SPECIAL DEPARTMENTAL EXP	834.24	
MISC SERVICES & SUPPLIES	3,132.82	
TOTAL SERVICES AND SUPPLIES	138,422.86	*
EQUIPMENT	45,910.02	
TOTAL FIXED ASSETS	45,910.02	*
TOTAL SOLID WASTE MANAGEMENT	184,332.88	**
SOLID WASTE ENFORCEMENT		
INTERDEPARTMENTAL LABOR	224,156.30	
TOTAL SALARIES AND EMP BENEFITS	224,156.30	*
OFFICE EXPENSE	1,039.64	
COMMUNICATIONS	1,190.10	
CLOTHING & PERSONAL SUPPL	15.00	
HOUSEHOLD EXPENSE	8.80	
MEMBERSHIPS	39.00	
RENTS & LEASES -EQUIPMENT	2,437.87	
RENTS & LEASES -PROPERTY	3,738.00	
MAINTENANCE -EQUIPMENT	463.59	
TRANSPORTATION AND TRAVEL	6,407.15	
SPECIAL DEPARTMENTAL EXP	61.74	
TOTAL SERVICES AND SUPPLIES	15,400.89	*
TOTAL SOLID WASTE ENFORCEMENT	239,557.19	**

SANITARY SERVICES		
SALARIES AND WAGES	170,293.55	
RETIREMENT	32,913.94	
EMPLOYEE GROUP INSURANCE	6,557.03	
WORKERS COMPENSATION INS	7,660.04	
TOTAL SALARIES AND EMP BENEFITS	217,424.56	*
OFFICE EXPENSE	1,338.79	
SMALL TOOLS & INSTRUMENTS	927.98	
MEDICAL & LAB SUPPLIES	5.10	
CLOTHING & PERSONAL SUPPL	997.47	
HOUSEHOLD EXPENSE	398.03	
MEMBERSHIPS	105.00	
MAINTENANCE -EQUIPMENT	2,523.76	
MNTNCE STRUCTURES & GRNDS	13.09	
TRANSPORTATION AND TRAVEL	10,166.68	
SPECIAL DEPARTMENTAL EXP	343.40	
TOTAL SERVICES AND SUPPLIES	16,819.30	*
COSTS APPLIED	212.45-	
TOTAL EXPENDITURE TRANSFERS	212.45-	*
TOTAL SANITARY SERVICES	234,031.41	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOCIAL SERVICE

SALARIES AND WAGES	17,460,873.22	
RETIREMENT	3,922,756.77	
EMPLOYEE GROUP INSURANCE	975,245.74	
WORKERS COMPENSATION INS	174,971.44	
INTERDEPARTMENTAL LABOR	2,296.10-	
TOTAL SALARIES AND EMP BENEFITS	22,531,551.07	*
OFFICE EXPENSE	685,311.11	
COMMUNICATIONS	437,055.40	
SMALL TOOLS & INSTRUMENTS	3,528.38	
MEDICAL & LAB SUPPLIES	12.46	
FOOD	3,215.49	
CLOTHING & PERSONAL SUPPL	2,046.43	
HOUSEHOLD EXPENSE	3,353.01	
PUBLICATION LEGAL NOTICES	2,575.86	
MEMBERSHIPS	7,675.50	
RENTS & LEASES -EQUIPMENT	72,183.11	
RENTS & LEASES -PROPERTY	1,766,334.42	
MAINTENANCE -EQUIPMENT	44,252.44	
MNTNCE STRUCTURES & GRNDS	27,564.75	
TRANSPORTATION AND TRAVEL	569,787.52	
PROFESSIONAL/SPECLZD SVCS	3,277,399.14	
INSURANCE	12,976.56	
SPECIAL DEPARTMENTAL EXP	6,030.80	
MISC SERVICES & SUPPLIES	3,355.64	
TOTAL SERVICES AND SUPPLIES	6,924,658.02	*
SUPPORT & CARE OF PERSONS	479,071.45	
CONTRIB TO OTHER AGENCIES	56,181.00	
TOTAL OTHER CHARGES	535,252.45	*
EQUIPMENT	40,015.48	
TOTAL FIXED ASSETS	40,015.48	*
COSTS APPLIED	432,009.49-	
TOTAL EXPENDITURE TRANSFERS	432,009.49-	*
TOTAL SOCIAL SERVICE	29,599,467.53	**

AID TO POT SELF SUP BLIND

SUPPORT & CARE OF PERSONS	102,372.30	
TOTAL OTHER CHARGES	102,372.30	*
TOTAL AID TO POT SELF SUP BLIND	102,372.30	**

AID TO FAM WITH DEP CHILD

SUPPORT & CARE OF PERSONS	56,618,878.52	
TOTAL OTHER CHARGES	56,618,878.52	*
TOTAL AID TO FAM WITH DEP CHILD	56,618,878.52	**

AID TO CHILD BHI SOC SVC

SUPPORT & CARE OF PERSONS	6,851,232.27	
TOTAL OTHER CHARGES	6,851,232.27	*
TOTAL AID TO CHILD BHI SOC SVC	6,851,232.27	**

AID FOR ADOPTION OF CHILD

SUPPORT & CARE OF PERSONS	59,293.47	
TOTAL OTHER CHARGES	59,293.47	*
TOTAL AID FOR ADOPTION OF CHILD	59,293.47	**

AID TO ADULTS

SUPPORT & CARE OF PERSONS	75,571.71	
TOTAL OTHER CHARGES	75,571.71	*
TOTAL AID TO ADULTS	75,571.71	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

AID TO REFUGEES		
SUPPORT & CARE OF PERSONS	922,140.88	
TOTAL OTHER CHARGES	922,140.88	*
TOTAL AID TO REFUGEES	922,140.88	**
GENERAL RELIEF-REV SHAR		
SUPPORT & CARE OF PERSONS	95,675.11	
TOTAL OTHER CHARGES	95,675.11	*
TOTAL GENERAL RELIEF-REV SHAR	95,675.11	**
GENERAL RELIEF -REV SHAR		
SUPPORT & CARE OF PERSONS	3,611,262.41	
TOTAL OTHER CHARGES	3,611,262.41	*
TOTAL GENERAL RELIEF -REV SHAR	3,611,262.41	**
BURIAL OF INDIGENTS		
PROFESSIONAL/SPECLZD SVCS	33,478.68	
TOTAL SERVICES AND SUPPLIES	33,478.68	*
TOTAL BURIAL OF INDIGENTS	33,478.68	**

CHILD RECEIVING CENTER		
SALARIES AND WAGES	459,221.35	
RETIREMENT	89,574.90	
EMPLOYEE GROUP INSURANCE	19,540.03	
WORKERS COMPENSATION INS	6,763.17	
INTERDEPARTMENTAL LABOR	1,476.67	
TOTAL SALARIES AND EMP BENEFITS	576,576.12	*
OFFICE EXPENSE	3,641.16	
COMMUNICATIONS	8,874.30	
SMALL TOOLS & INSTRUMENTS	105.71	
MEDICAL & LAB SUPPLIES	1,879.82	
FOOD	36,232.87	
CLOTHING & PERSONAL SUPPL	2,192.52	
HOUSEHOLD EXPENSE	10,170.42	
MEMBERSHIPS	54.00	
RENTS & LEASES -EQUIPMENT	1,720.19	
RENTS & LEASES -PROPERTY	297,788.26	
MAINTENANCE -EQUIPMENT	1,162.20	
MNTNCE STRUCTURES & GRNDS	3,476.73	
TRANSPORTATION AND TRAVEL	4,891.47	
PROFESSIONAL/SPECLZD SVCS	98,346.90	
SPECIAL DEPARTMENTAL EXP	400.59	
TOTAL SERVICES AND SUPPLIES	470,937.14	*
COSTS APPLIED	58.05-	
TOTAL EXPENDITURE TRANSFERS	58.05-	*
TOTAL CHILD RECEIVING CENTER	1,047,455.21	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

VETERANS SERVICE OFFICER		
SALARIES AND WAGES	114,572.20	
RETIREMENT	24,914.00	
EMPLOYEE GROUP INSURANCE	6,053.26	
WORKERS COMPENSATION INS	256.72	
TOTAL SALARIES AND EMP BENEFITS	145,796.18	*
OFFICE EXPENSE	3,365.04	
COMMUNICATIONS	2,309.29	
MEMBERSHIPS	40.00	
RENTS & LEASES -PROPERTY	20,211.12	
MAINTENANCE -EQUIPMENT	314.50	
MNTNCE STRUCTURES & GRNDS	103.45	
TRANSPORTATION AND TRAVEL	2,163.71	
TOTAL SERVICES AND SUPPLIES	28,507.11	*
TOTAL VETERANS SERVICE OFFICER	174,303.29	**
PUBLIC SERVICE EMPLOYMENT		
SALARIES AND WAGES	216,440.22	
RETIREMENT	10,617.21	
EMPLOYEE GROUP INSURANCE	14,991.17	
WORKERS COMPENSATION INS	1,787.31	
TOTAL SALARIES AND EMP BENEFITS	243,835.91	*
OFFICE EXPENSE	201.62	
COMMUNICATIONS	465.10	
CLOTHING & PERSONAL SUPPL	82.00	
PUBLICATION LEGAL NOTICES	116.42	
TRANSPORTATION AND TRAVEL	2,444.22	
PROFESSIONAL/SPECLZD SVCS	1,615.56	
TOTAL SERVICES AND SUPPLIES	4,924.92	*
COSTS APPLIED	3,943.95-	
TOTAL EXPENDITURE TRANSFERS	3,943.95-	*
TOTAL PUBLIC SERVICE EMPLOYMENT	244,816.88	**

MANPOWER PROGRAMS		
SALARIES AND WAGES	1,247,762.19	
RETIREMENT	212,637.64	
EMPLOYEE GROUP INSURANCE	77,281.97	
WORKERS COMPENSATION INS	7,798.23	
INTERDEPARTMENTAL LABOR	1,040.45-	
TOTAL SALARIES AND EMP BENEFITS	1,544,439.58	*
OFFICE EXPENSE	33,392.27	
COMMUNICATIONS	16,630.61	
SMALL TOOLS & INSTRUMENTS	216.20	
MEDICAL & LAB SUPPLIES	53.12	
FOOD	1,216.95	
HOUSEHOLD EXPENSE	1,486.17	
PUBLICATION LEGAL NOTICES	680.38	
RENTS & LEASES -EQUIPMENT	34,904.12	
RENTS & LEASES -PROPERTY	83,344.62	
MAINTENANCE -EQUIPMENT	1,967.42	
MNTNCE STRUCTURES & GRNDS	699.86	
TRANSPORTATION AND TRAVEL	18,976.57	
PROFESSIONAL/SPECLZD SVCS	9,543,360.34	
SPECIAL DEPARTMENTAL EXP	430,390.97	
TOTAL SERVICES AND SUPPLIES	10,167,319.60	*
SUPPORT & CARE OF PERSONS	1,834,433.99	
JUDGEMENTS & DAMAGES	10.00	
TOTAL OTHER CHARGES	1,834,443.99	*
EQUIPMENT	2,124.68	
TOTAL FIXED ASSETS	2,124.68	*
COSTS APPLIED	22,041.51-	
TOTAL EXPENDITURE TRANSFERS	22,041.51-	*
TOTAL MANPOWER PROGRAMS	13,526,286.34	**
DOM VIOLENCE VICTIM ASIST		
PROFESSIONAL/SPECLZD SVCS	36,056.00	
TOTAL SERVICES AND SUPPLIES	36,056.00	*
TOTAL DOM VIOLENCE VICTIM ASIST	36,056.00	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

COMMUNITY SERVICES

SALARIES AND WAGES	578,334.24	
RETIREMENT	105,518.69	
EMPLOYEE GROUP INSURANCE	33,118.49	
WORKERS COMPENSATION INS	6,430.77	
INTERDEPARTMENTAL LABOR	1,754.89	
TOTAL SALARIES AND EMP BENEFITS	725,157.08	*
OFFICE EXPENSE	29,382.78	
COMMUNICATIONS	24,922.62	
UTILITIES	784.30	
SMALL TOOLS & INSTRUMENTS	1,108.82	
MEDICAL & LAB SUPPLIES	333.00	
FOOD	3,165.94	
CLOTHING & PERSONAL SUPPL	1,641.08	
HOUSEHOLD EXPENSE	2,347.68	
PUBLICATION LEGAL NOTICES	1,147.73	
MEMBERSHIPS	1,240.00	
RENTS & LEASES -EQUIPMENT	9,106.90	
RENTS & LEASES -PROPERTY	72,294.89	
MAINTENANCE -EQUIPMENT	1,848.37	
MNTNCE STRUCTURES & GRNDS	304.56	
TRANSPORTATION AND TRAVEL	86,492.25	
PROFESSIONAL/SPECLZD SVCS	242,912.96	
SPECIAL DEPARTMENTAL EXP	156,146.99	
TOTAL SERVICES AND SUPPLIES	635,180.87	*
EQUIPMENT	12,435.76	
TOTAL FIXED ASSETS	12,435.76	*
COSTS APPLIED	6,773.46-	
TOTAL EXPENDITURE TRANSFERS	6,773.46-	*
TOTAL COMMUNITY SERVICES	1,366,000.25	**

COMMUNITY DEVELOPMENT

OFFICE EXPENSE	.30	
RENTS & LEASES -PROPERTY	6,191.83	
PROFESSIONAL/SPECLZD SVCS	241,140.51	
TOTAL SERVICES AND SUPPLIES	247,332.64	*
TOTAL COMMUNITY DEVELOPMENT	247,332.64	**

HOUSING REHABILITATION

SALARIES AND WAGES	163,397.48	
RETIREMENT	37,417.49	
EMPLOYEE GROUP INSURANCE	7,991.95	
WORKERS COMPENSATION INS	1,460.30	
TOTAL SALARIES AND EMP BENEFITS	210,267.22	*
OFFICE EXPENSE	5,057.46	
COMMUNICATIONS	4,233.65	
PUBLICATION LEGAL NOTICES	401.06	
RENTS & LEASES -EQUIPMENT	2,963.60	
RENTS & LEASES -PROPERTY	6,974.07	
TRANSPORTATION AND TRAVEL	20,241.72	
PROFESSIONAL/SPECLZD SVCS	24,006.70	
SPECIAL DEPARTMENTAL EXP	865,558.45	
TOTAL SERVICES AND SUPPLIES	929,436.71	*
EQUIPMENT	7,843.58	
TOTAL FIXED ASSETS	7,843.58	*
TOTAL HOUSING REHABILITATION	1,147,547.51	**

SUPERINTENDENT OF SCHOOLS

OFFICE EXPENSE	2,850.74	
RENTS & LEASES -EQUIPMENT	108.78	
TOTAL SERVICES AND SUPPLIES	2,959.52	*
TOTAL SUPERINTENDENT OF SCHOOLS	2,959.52	**

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

COUNTY LIBRARY -LIBR FUND	
SALARIES AND WAGES	2,719,987.40
RETIREMENT	582,738.65
EMPLOYEE GROUP INSURANCE	202,020.14
WORKERS COMPENSATION INS	8,789.94
TOTAL SALARIES AND EMP BENEFITS	3,513,536.13 *
OFFICE EXPENSE	69,860.79
COMMUNICATIONS	46,207.11
SMALL TOOLS & INSTRUMENTS	1,879.81
MEDICAL & LAB SUPPLIES	4.96
HOUSEHOLD EXPENSE	1,521.98
MEMBERSHIPS	1,070.00
RENTS & LEASES -EQUIPMENT	3,864.22
RENTS & LEASES -PROPERTY	742,514.73
MAINTENANCE -EQUIPMENT	10,954.81
MNTNCE STRUCTURES & GRNDS	4,794.61
TRANSPORTATION AND TRAVEL	44,391.37
PROFESSIONAL/SPECLZD SVCS	59,587.53
SPECIAL DEPARTMENTAL EXP	609,303.21
MISC SERVICES & SUPPLIES	17.55
TOTAL SERVICES AND SUPPLIES	1,595,972.68 *
EQUIPMENT	8,557.35
TOTAL FIXED ASSETS	8,557.35 *
EXPND TRANS TO OTHER FUND	2,315,530.00-
COSTS APPLIED	16,964.70-
TOTAL EXPENDITURE TRANSFERS	2,332,494.70-*
TOTAL COUNTY LIBRARY -LIBR FUND	2,785,571.46 **
COUNTY LIBRARY -GEN FUND	
EXP TRANS FROM OTHER FUND	2,315,530.00
TOTAL OTHER CHARGES	2,315,530.00 *
TOTAL COUNTY LIBRARY -GEN FUND	2,315,530.00 **

COOPERATIVE EXTENSION SVC	
SALARIES AND WAGES	36,811.43
RETIREMENT	8,514.72
EMPLOYEE GROUP INSURANCE	1,215.41
WORKERS COMPENSATION INS	83.91
TOTAL SALARIES AND EMP BENEFITS	46,625.47 *
OFFICE EXPENSE	7,390.74
COMMUNICATIONS	4,923.38
SMALL TOOLS & INSTRUMENTS	121.18
MEMBERSHIPS	57.00
RENTS & LEASES -EQUIPMENT	3,053.15
RENTS & LEASES -PROPERTY	22,149.54
MAINTENANCE -EQUIPMENT	1,070.32
MNTNCE STRUCTURES & GRNDS	95.24
TRANSPORTATION AND TRAVEL	13,706.68
PROFESSIONAL/SPECLZD SVCS	2,000.00
SPECIAL DEPARTMENTAL EXP	305.94
TOTAL SERVICES AND SUPPLIES	54,873.17 *
TOTAL COOPERATIVE EXTENSION SVC	101,498.64 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

PUBLIC WORKS	
SALARIES AND WAGES	5,404,550.70
RETIREMENT	1,173,278.34
EMPLOYEE GROUP INSURANCE	282,358.05
WORKERS COMPENSATION INS	79,885.37
INTERDEPARTMENTAL LABOR	176,114.54-
TOTAL SALARIES AND EMP BENEFITS	6,763,957.92 *
OFFICE EXPENSE	80,395.86
COMMUNICATIONS	56,837.18
UTILITIES	2,540.00
SMALL TOOLS & INSTRUMENTS	15,603.38
MEDICAL & LAB SUPPLIES	808.23
FOOD	302.26
CLOTHING & PERSONAL SUPPL	11,877.05
HOUSEHOLD EXPENSE	22,521.60
PUBLICATION LEGAL NOTICES	455.72
MEMBERSHIPS	1,934.50
RENTS & LEASES -EQUIPMENT	56,342.12
RENTS & LEASES -PROPERTY	227,814.39
MAINTENANCE -EQUIPMENT	104,531.94
MNTNCE STRUCTURES & GRNDS	7,036.70
TRANSPORTATION AND TRAVEL	1,221,373.29
PROFESSIONAL/SPECLZD SVCS	264,315.83
SPECIAL DEPARTMENTAL EXP	152,091.04
MISC SERVICES & SUPPLIES	103,061.56
TOTAL SERVICES AND SUPPLIES	2,329,842.65 *
JUDGEMENTS & DAMAGES	1,038.00
CONTRIB TO OTHER AGENCIES	291,221.33
TOTAL OTHER CHARGES	292,259.33 *
EQUIPMENT	17,807.56
TOTAL FIXED ASSETS	17,807.56 *
COSTS APPLIED	4,653,763.02-
TOTAL EXPENDITURE TRANSFERS	4,653,763.02-*
TOTAL PUBLIC WORKS	4,750,104.44 **

ROAD CONSTRUCTION-RD FUND	
INTERDEPARTMENTAL LABOR	9,031.76
TOTAL SALARIES AND EMP BENEFITS	9,031.76 *
OFFICE EXPENSE	23.00
PUBLICATION LEGAL NOTICES	2,055.15
RENTS & LEASES -EQUIPMENT	2,041.05
MAINTENANCE -EQUIPMENT	27,504.29
MNTNCE STRUCTURES & GRNDS	2,404.02
TRANSPORTATION AND TRAVEL	150.46
PROFESSIONAL/SPECLZD SVCS	4,795,327.97
SPECIAL DEPARTMENTAL EXP	205,474.03
MISC SERVICES & SUPPLIES	2,306.05-
TOTAL SERVICES AND SUPPLIES	5,032,673.92 *
RIGHTS OF WAY & EASEMENTS	150.00
TOTAL OTHER CHARGES	150.00 *
TOTAL ROAD CONSTRUCTION-RD FUND	5,041,855.68 **

ROAD RIGHT OF WAY-RD FUND	
PUBLICATION LEGAL NOTICES	39.88
PROFESSIONAL/SPECLZD SVCS	106,816.41
SPECIAL DEPARTMENTAL EXP	143.72
TOTAL SERVICES AND SUPPLIES	107,000.01 *
RIGHTS OF WAY & EASEMENTS	137,310.00
TOTAL OTHER CHARGES	137,310.00 *
TOTAL ROAD RIGHT OF WAY-RD FUND	244,310.01 **

TABLE 2J

ANALYSIS OF COUNTY EXPENDITURES BY DEPARTMENT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

ROAD MAINTENANCE -RD FUND		
INTERDEPARTMENTAL LABOR	3,539,115.83	
TOTAL SALARIES AND EMP BENEFITS	3,539,115.83	*
UTILITIES	47,625.90	
SMALL TOOLS & INSTRUMENTS	2.78	
CLOTHING & PERSONAL SUPPL	130.00	
PUBLICATION LEGAL NOTICES	219.19	
RENTS & LEASES -EQUIPMENT	333,879.36	
MAINTENANCE -EQUIPMENT	164,743.34	
MNTNCE STRUCTURES & GRNDS	85,391.42	
TRANSPORTATION AND TRAVEL	30,506.64	
PROFESSIONAL/SPECLZD SVCS	828,357.70	
SPECIAL DEPARTMENTAL EXP	1,059,455.13	
MISC SERVICES & SUPPLIES	79,363.07-	
TOTAL SERVICES AND SUPPLIES	2,470,948.39	*
TAXES & ASSESSMENTS	247.34	
RIGHTS OF WAY & EASEMENTS	120.00	
TOTAL OTHER CHARGES	367.34	*
EQUIPMENT	553.79	
TOTAL FIXED ASSETS	553.79	*
TOTAL ROAD MAINTENANCE -RD FUND	6,010,985.35	**
PARKS ADMINISTRATION		
PROFESSIONAL/SPECLZD SVCS	366.59	
TOTAL SERVICES AND SUPPLIES	366.59	*
TOTAL PARKS ADMINISTRATION	366.59	**
SMALL PARKS		
RENTS & LEASES -PROPERTY	435.00	
TOTAL SERVICES AND SUPPLIES	435.00	*
TOTAL SMALL PARKS	435.00	**
MEMORIAL BUILDINGS		
RENTS & LEASES -PROPERTY	20,525.64	
PROFESSIONAL/SPECLZD SVCS	1,651.36	
TOTAL SERVICES AND SUPPLIES	22,177.00	*
TOTAL MEMORIAL BUILDINGS	22,177.00	**
NOTES & WARRANTS INTEREST		
TRANSPORTATION AND TRAVEL	1,152.83	
PROFESSIONAL/SPECLZD SVCS	42,000.00	
TOTAL SERVICES AND SUPPLIES	43,152.83	*
INT ON NOTES & WARRANTS	1,506,825.00	
TOTAL OTHER CHARGES	1,506,825.00	*
TOTAL NOTES & WARRANTS INTEREST	1,549,977.83	**
REPORT TOTAL	253,776,853.54	***

SECTION 3
SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

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TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	FIXED ASSETS NET	DUE FROM OTHER FUNDS	TOTAL ASSETS	OTHER LIABILITIES
FIRE PROTECTION DISTRICTS							
BETHEL ISLE FIRE DIST	$ 566-		28,346	175,127		202,907	
BRENTWOOD FIRE DIST	39,042			182,161	28	221,231	
BYRON FIRE DIST	9,657	900		199,586	10	210,153	
BYRON FIRE DIST Z1	11,206					11,206	
C C FIRE PROTECTION	2,234,877	10,491	100	8,214,987	11,530	10,471,985	
CROCKETT CAR FIRE PROT	18,899	2,000	3,545	445,001		469,445	
EASTERN FIRE PROT DIST	22,308			153,261		175,569	
MORAGA FIRE PROT DIST	274,764	5,200	50	699,757	21,561	1,001,332	
OAKLEY FIRE DIST	10,809			219,796		230,605	
ORINDA FIRE DIST	307,394	18,300	50	875,186	117	1,201,047	
PINOLE FIRE DIST	10,621		100			10,721	
RIVERVIEW FIRE PROT	626,637	75-	200	2,069,983	1,295	2,698,040	
TASSAJARA FIRE PROT	7,240		100	84,772		92,112	
WEST FIRE PROTECTION DIST	408,478	2,700	50	640,304		1,051,532	
TOTAL	$ 3,981,366	39,516	32,541	13,959,921	34,541	18,047,885	
SERVICE AREAS - FIRE							
SERV AREA F-1 S. RICHMOND	$ 16,353					16,353	
TOTAL	$ 16,353					16,353	
SERVICE AREAS - LIGHTING							
SERV AREA L-32 KENSINGTON	$ 13,889			19,061		32,950	
SERV AREA L-42 CENTRAL CO	87,578			19,155		106,733	
SERV AREA L-43 EAST CO	32,961					32,961	
SERV AREA L-46 WEST CO	24,642					24,642	
TOTAL	$ 159,070			38,216		197,286	
SERVICE AREAS - DRAINAGE							
SERV AREA D-2 W C	$ 16,047-	16,048				1	
SERV AREA D-3 ANTIOCH	30,994			177,301	375	208,670	
SERV AREA D-12 SANDMOUND	3,934					3,934	
TOTAL	$ 18,881	16,048		177,301	375	212,605	

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES						
ACCOUNTS PAYABLE	MATURE BONDS PAYABLE	EQUITY IN FIXED ASSETS	DUE TO OTHER FUNDS	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
							FIRE PROTECTION DISTRICTS
$ 11,155		175,127	320		16,305	202,907	BETHEL ISLE FIRE DIST
15,395		182,161	245		23,430	221,231	BRENTWOOD FIRE DIST
4,704		199,586	54		5,809	210,153	BYRON FIRE DIST
4,630			52		6,524	11,206	BYRON FIRE DIST Z1
826,514		8,214,987	30,417		1,400,067	10,471,985	C C FIRE PROTECTION
16,927		445,001	163		7,354	469,445	CROCKETT CAR FIRE PROT
14,163		153,261	214		7,931	175,569	EASTERN FIRE PROT DIST
99,557		699,757	2,323		199,695	1,001,332	MORAGA FIRE PROT DIST
6,698		219,796	128		3,983	230,605	OAKLEY FIRE DIST
109,429		875,186	23,936		192,496	1,201,047	ORINDA FIRE DIST
54			175		10,492	10,721	PINOLE FIRE DIST
280,993		2,069,983	6,260		340,804	2,698,040	RIVERVIEW FIRE PRCT
1,694		84,772	12,739		7,093-	92,112	TASSAJARA FIRE PRCT
134,337		640,304	2,128		274,763	1,051,532	WEST FIRE PROTECTION DIST
$ 1,526,250		13,959,921	79,154		2,482,560	18,047,885	TOTAL
							SERVICE AREAS - FIRE
$ 17,650			7		1,304-	16,353	SERV AREA F-1 S. RICHMOND
$ 17,650			7		1,304-	16,353	TOTAL
							SERVICE AREAS - LIGHTING
$ 2,924		19,061	18		10,947	32,950	SERV AREA L-32 KENSINGTON
18,236		19,155	397		68,945	106,733	SERV AREA L-42 CENTRAL CO
6,018			45		26,898	32,961	SERV AREA L-43 EAST CC
12,749			313		11,580	24,642	SERV AREA L-46 WEST CC
$ 39,927		38,216	773		118,370	197,286	TOTAL
							SERVICE AREAS - DRAINAGE
$					1	1	SERV AREA D-2 W C
435		177,301			30,934	208,670	SERV AREA D-3 ANTIOCH
					3,934	3,934	SERV AREA D-12 SANDMOUND
$ 435		177,301			34,869	212,605	TOTAL

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						OTHER LIABILITIES
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	FIXED ASSETS NET	DUE FROM OTHER FUNDS	TOTAL ASSETS	
SERVICE AREAS - POLICE							
SERV AREA PL1 CRTT/VALUNA	$ 10,667	10,000		256,791	1,219	278,677	
SERV AREA PL2 DANVILLE	65,404			716		66,120	
SERV AREA PL4 ORINDA	13,319					13,319	
SERV AREA PL5 RND HILL	32,491					32,491	
TOTAL	$ 121,881	10,000		257,507	1,219	390,607	
SERVICE AREAS-RECR & PARK							
SERV AREA R-4 MORAGA	$ 16,287		172,213	476,576	3,150	668,226	172,213
SERV AREA R-5 S DANVILLE	6,978			6,049		13,027	
SERV AREA R-6 ORINDA	44,240	668-	243,576	1,040,440	4,550	1,332,138	221,826
SERV AREA R-7 ALAMO-DANV	675,249			2,918,594		3,593,843	
SERV AREA R-8 WAL CR	113,641					113,641	
SERV AREA R-9 EL SOBRANTE	4,441			255,991		260,432	
SERV AREA LIB11 OAKLEY	31,923					31,923	
TOTAL	$ 892,759	668-	415,789	4,697,650	7,700	6,013,230	394,039
SANITATION DISTRICTS							
SANIT DISTRICT 3 CURRENT	$ 916					916	
SANIT DISTRICT 5 CURRENT	28,256-	45,807	100	91,966	27	109,644	
SANIT DISTRICT 7B CURRENT	3,205			328,108	1,357	332,670	
SANIT DISTRICT 15 CURRENT	16,638			6,798,390	65	6,815,093	
SANIT DISTRICT 15 Z1	579-				40	539-	
SANIT DISTRICT 15 Z2	16,193				150	16,343	
SANIT DISTRICT 15 Z3	19,524				672	20,196	
SANIT DISTRICT 15 Z4	10,184				1,235	11,419	
SANIT DISTRICT 19 BYRON	118,673			97,948	1,331	217,952	
TOTAL	$ 156,498	45,807	100	7,316,412	4,877	7,523,694	
SERVICE AREAS - MISC							
SERV AREA M-1 DELTA AREA	$ 4,873					4,873	
SERV AREA M-3 ROLLINGWOOD	3,025			4,575		7,600	
SERV AREA M-4 S RAMON	24,894					24,894	
SERV AREA M-6 DANVILLE	5,094					5,094	

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES						
ACCOUNTS PAYABLE	MATURE BONDS PAYABLE	EQUITY IN FIXED ASSETS	DUE TO OTHER FUNDS	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
							SERVICE AREAS - POLICE
$ 1,608		256,791	6,041-		26,319	278,677	SERV AREA PL1 CRTT/VALONA
		716	59,409		5,995	66,120	SERV AREA PL2 DANVILLE
			47,328		34,009-	13,319	SERV AREA PL4 ORINDA
			24,543		7,948	32,491	SERV AREA PL5 RND HILL
$ 1,608		257,507	125,239		6,253	390,607	TOTAL
							SERVICE AREAS-RECR & PARK
$		476,576	3		19,434	668,226	SERV AREA R-4 MORAGA
387		6,049	1,919		4,672	13,027	SERV AREA R-5 S DANVILLE
20,734		1,040,440	5,573		43,565	1,332,138	SERV AREA R-6 ORINDA
136,356		2,918,594	237,987		300,906	3,593,843	SERV AREA R-7 ALAMO-DANV
			387		113,254	113,641	SERV AREA R-8 WAL CR
		255,991	97		4,344	260,432	SERV AREA R-9 EL SOBRANTE
					31,923	31,923	SERV AREA LIB11 OAKLEY
$ 157,477		4,697,650	245,966		518,098	6,013,230	TOTAL
							SANITATION DISTRICTS
$					916	916	SANIT DISTRICT 3 CURRENT
44		91,966	2,016		15,618	109,644	SANIT DISTRICT 5 CURRENT
170		328,108	4,530		138-	332,670	SANIT DISTRICT 7B CURRENT
		6,798,390			16,703	6,815,093	SANIT DISTRICT 15 CURRENT
			598		1,137-	539-	SANIT DISTRICT 15 Z1
			1,058		15,285	16,343	SANIT DISTRICT 15 Z2
1,410			3,628		15,158	20,196	SANIT DISTRICT 15 Z3
1,194			21,355		11,130-	11,419	SANIT DISTRICT 15 Z4
6,446		97,948	17,636		95,922	217,952	SANIT DISTRICT 19 BYRON
$ 9,264		7,316,412	50,821		147,197	7,523,694	TOTAL
							SERVICE AREAS - MISC
$			6		4,867	4,873	SERV AREA M-1 DELTA AREA
783		4,575	7		2,235	7,600	SERV AREA M-3 ROLLINGWOOD
8,002			56		16,836	24,894	SERV AREA M-4 S RAMON
1,973			22		3,099	5,094	SERV AREA M-6 DANVILLE

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						OTHER LIABILITIES
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	FIXED ASSETS NET	DUE FROM OTHER FUNDS	TOTAL ASSETS	
SERV AREA M-7 N RICHMOND	$ 2,533					2,533	
SERV AREA M-8 BYRON	76,343			128		76,471	
SERV AREA M-9 ORINDA	2,077					2,077	
SERV AREA M-11 ORINDA	47,656			32,786		80,442	
SERV AREA M-12 EL SOBRNTE	847			22,892		23,739	
SERV AREA M-13 BETHEL IS	114					114	
SERV AREA M-14 CLAYTON	3,359					3,359	
SERV AREA M-15 YGNACIO	469					469	
SERV AREA M-16 CLYDE	1,502			5,208		6,710	
SERV AREA M-17 MONTALVIN	106,435			564,543		670,978	
SERV AREA M-19 ORINDA	11,278					11,278	
SERV AREA M-20 RODEO	4,839					4,839	
SERV AREA M-21 DANVILLE	9,974					9,974	
SERV AREA M-22 SAN RAMON	34,035					34,035	
SERV AREA M-23 BLKHAWK	102,358					102,358	
SERV AREA M-24 SAN RAMON	5,622					5,622	
TOTAL	$ 447,327			630,132		1,077,459	
SERVICE AREAS - ROADS							
SERV AREA RD-4 BETHEL ISL	$ 7,464					7,464	
TOTAL	$ 7,464					7,464	
FLOOD CONTROL/STORM DRAIN							
FLOOD CNTL CCC WTR CONS	$ 139,940	6,028	370,000	56,589	299	572,856	
FLOOD CNTL Z1 MARSH CRK	31,908				1,230	33,138	
FLOOD CNTL Z2 KELL CRK	29,382					29,382	
FLOOD CNTL Z3B	984,213-	1,643,815	3,504,159		401,323	4,565,084	
FLOOD CNTL Z7	8,739	7,494	460,000		33	476,266	
FLOOD CNTL Z8	7,530-	15,599			764	8,833	
FLOOD CNTL Z8A	23,212					23,212	
FLOOD CNTL Z9	44,826-	24,432			1,485	18,909-	
FLOOD CNTL DRAINAGE 290	4,195	517	18,000			22,712	
FLOOD CNTL DRAINAGE 300	899	97	3,700			4,696	
FLOOD CNTL DRAINAGE A-13	82,256				1,208	83,464	
FLOOD CNTL DRAINAGE 52A	2,892					2,892	
FLD CNTL DRAINAGE AREA 10	139,295					139,295	

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES							
ACCOUNTS PAYABLE	MATURE BONDS PAYABLE	EQUITY IN FIXED ASSETS	DUE TO OTHER FUNDS	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
1,007			25		1,501	2,533	SERV AREA M-7 N RICHMOND
524		128	1,116		74,703	76,471	SERV AREA M-8 BYRON
326			2		1,749	2,077	SERV AREA M-9 ORINDA
1,654		32,786	405		45,597	80,442	SERV AREA M-11 ORINDA
338		22,892			509	23,739	SERV AREA M-12 EL SOBRNTE
47					67	114	SERV AREA M-13 BETHEL IS
927			5		2,427	3,359	SERV AREA M-14 CLAYTON
					469	469	SERV AREA M-15 YGNACIO
		5,208	3		1,499	6,710	SERV AREA M-16 CLYDE
3,008		564,543	2,923		100,504	670,978	SERV AREA M-17 MONTALVIN
49			12		11,217	11,278	SERV AREA M-19 ORINDA
1,166			122		3,551	4,839	SERV AREA M-20 RODEO
1,412			6		8,556	9,974	SERV AREA M-21 DANVILLE
3,404			30		30,601	34,035	SERV AREA M-22 SAN RAMON
65			86		102,207	102,358	SERV AREA M-23 BLKHAWK
			64		5,558	5,622	SERV AREA M-24 SAN RAMON
24,685		630,132	4,890		417,752	1,077,459	TOTAL
							SERVICE AREAS - ROADS
			3		7,461	7,464	SERV AREA RD-4 BETHEL ISL
			3		7,461	7,464	TOTAL
							FLOOD CONTROL/STORM DRAIN
10,599		56,589	30,121		475,547	572,856	FLOOD CNTL CCC WTR CONS
			2,733		30,405	33,138	FLOOD CNTL Z1 MARSH CRK
					29,382	29,382	FLOOD CNTL Z2 KELL CRK
146,784			99,893		4,318,407	4,565,084	FLOOD CNTL Z3B
			92		476,174	476,266	FLOOD CNTL Z7
9			1,147		7,677	8,833	FLOOD CNTL Z8
			8		23,204	23,212	FLOOD CNTL Z8A
			2,065		20,974-	18,909-	FLOOD CNTL Z9
			42	17,210	5,460	22,712	FLOOD CNTL DRAINAGE 290
				3,296	1,400	4,696	FLOOD CNTL DRAINAGE 300
			211		83,253	83,464	FLOOD CNTL DRAINAGE A-13
					2,892	2,892	FLOOD CNTL DRAINAGE 52A
3,000			58		136,237	139,295	FLD CNTL DRAINAGE AREA 10

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	FIXED ASSETS NET	DUE FROM OTHER FUNDS	TOTAL ASSETS	OTHER LIABILITIES
FLD CNTRL DRNGE AREA 29C	$ 3,682	2,111-				1,571	
FLD CNTRL DRNGE AREA 29D	67,524					67,524	
FLD CNTRL DRNGE AREA 30A	10,235					10,235	
FLD CNTRL DRNGE AREA 30B	22,498					22,498	
FLD CNTRL DRNGE AREA 30C	15,289					15,289	
FLD CNTRL DRNGE AREA 15A	11,720					11,720	100,000
FLD CNTRL DRNGE AREA 44B	59,672					59,672	
FLD CNTRL DRNGE AREA 29E	4,970-					4,970-	
FLD CONTROL DRAINAGE 52B	349					349	
FLOOD CNTL Z9A	118,028					118,028	
STORM DRAINAGE Z16	40,834		200			41,034	
STORM DRAINAGE Z19	1,761					1,761	
STORM DRAINAGE Z22	5,078	1,303	80,000			86,381	
STORM DRAINAGE Z37A							
STORM DRAINAGE MTCE 1	43,048	5,702	350,000			398,750	
STORM DRAINAGE MTCE 4	19,005				587	19,592	
TOTAL	$ 160,098-	1,702,876	4,786,059	56,589	406,929	6,792,355	100,000
WATER WORKS DISTRICTS							
C C CO WATER AGENCY	$ 81,844					81,844	
TOTAL	$ 81,844					81,844	
MISCELLANEOUS							
DANVILLE PARKING MTCE	$ 148-					148-	
TOTAL	$ 148-					148-	
CAPITAL PROJECTS FUNDS							
BRENTWOOD FIRE CAP OUTLAY	$ 4,950	350	12,000			17,300	
BYRON FIRE C O RES	306					306	
RIVERVIEW FIRE CAP OUTLAY	323,973	2,855	98,000		12	424,840	
SANIT DISTRICT 7A CTRN 1	234	3,481	108,000			111,715	
SANIT DISTRICT 15 CONST	4,900					4,900	
SERV AREA LIB2 EL SOBRNTE	91,233		293,194	586,657	300	971,384	293,194
SERV AREA LIB10 PINOLE	3		453,077	962,866		1,415,946	453,077

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES							
ACCOUNTS PAYABLE	MATURE BONDS PAYABLE	EQUITY IN FIXED ASSETS	DUE TO OTHER FUNDS	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
			65,771		64,200-	1,571	FLD CNTRL DRNGE AREA 29C
			60,000		67,524	67,524	FLD CNTRL DRNGE AREA 29D
					49,765-	10,235	FLD CNTRL DRNGE AREA 30A
					22,498	22,498	FLD CNTRL DRNGE AREA 30B
			100,037		15,289	15,289	FLD CNTRL DRNGE AREA 30C
1,119			73		188,317-	11,720	FLD CNTRL DRNGE AREA 15A
					58,480	59,672	FLD CNTRL DRNGE AREA 44B
					4,970-	4,970-	FLD CNTRL DRNGE AREA 29E
					349	349	FLD CONTROL DRAINAGE 52B
			16		118,028	118,028	FLOOD CNTL Z9A
					41,018	41,034	STORM DRAINAGE Z16
					1,761	1,761	STORM DRAINAGE Z19
					86,381	86,381	STORM DRAINAGE Z22
			37,817		37,817-		STORM DRAINAGE Z37A
320			822		397,928	398,750	STORM DRAINAGE MTCE 1
			8,088		11,184	19,592	STORM DRAINAGE MTCE 4
$ 161,831		56,589	408,994	20,506	6,044,435	6,792,355	TOTAL
							WATER WORKS DISTRICTS
$ 2,265			6,184		73,395	81,844	C C CO WATER AGENCY
$ 2,265			6,184		73,395	81,844	TOTAL
							MISCELLANEOUS
$ 41			658		847-	148-	DANVILLE PARKING MTCE
$ 41			658		847-	148-	TOTAL
							CAPITAL PROJECTS FUNDS
					17,300	17,300	BRENTWOOD FIRE CAP OUTLAY
					306	306	BYRON FIRE C O RES
			12		424,828	424,840	RIVERVIEW FIRE CAP OUTLAY
					111,715	111,715	SANIT DISTRICT 7A CTRN 1
		586,657			4,900	4,900	SANIT DISTRICT 15 CONST
		962,866	27		91,506	971,384	SERV AREA LIB2 EL SOBRNTE
					3	1,415,946	SERV AREA LIB10 PINOLE

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	FIXED ASSETS NET	DUE FROM OTHER FUNDS	TOTAL ASSETS	OTHER LIABILITIES
SERV AREA LIB12 MORAGA	$ 6,130		425,609	746,981	6,117	1,184,837	425,609
SERV AREA LIB13 YGNACIO	790		627,810	932,750		1,561,350	627,810
SERV AREA R-8 ACQ & IMP	94,613	1,602	55,000	7,588,426		7,739,641	
OAKLEY FIRE CAPITAL OUTLY	50,000					50,000	
ORINDA FIRE CAP OUTLAY	6,849					6,849	
TOTAL	$ 583,981	8,288	2,072,690	10,817,680	6,429	13,489,068	1,799,690
DEBT SERVICE FUNDS							
CROCKETT FIRE BOND DS	$ 155					155	
OAKLEY CO FIRE DIST BD	368					368	
ORINDA FIRE 1968 BOND	3,969		230,000			233,969	230,000
SANIT DISTRICT 3 REV BDS	8,097	9,188	375,000			392,285	95,000
SANIT DISTRICT 5 BOND	1,511		5,000			6,511	5,000
SANIT DISTRICT 7A ID 1 BD	60		28,000			28,060	28,000
SANIT DISTRICT 7B BOND	356		85,000			85,356	85,000
SANIT DISTRICT 15 BOND	67,936		2,295,000			2,362,936	2,295,000
SERV AREA R-8 BOND DEBT	9,222		6,350,000			6,359,222	6,350,000
STORM DRAINAGE Z16 BOND	9,744		120,000			129,744	120,000
TOTAL	$ 101,418	9,188	9,488,000			9,598,606	9,208,000
TOTAL	$ 6,408,596	1,831,055	16,795,179	37,951,408	462,070	63,448,308	11,501,729

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES							
ACCOUNTS PAYABLE	MATURE BONDS PAYABLE	EQUITY IN FIXED ASSETS	DUE TO OTHER FUNDS	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
$		746,981	1		12,246	1,184,837	SERV AREA LIB12 MORAGA
		932,750	147		643	1,561,350	SERV AREA LIB13 YGNACIC
		7,588,426	191		151,024	7,739,641	SERV AREA R-8 ACQ & IMP
					50,000	50,000	OAKLEY FIRE CAPITAL OUTLY
					6,849	6,849	ORINDA FIRE CAP OUTLAY
$		10,817,680	378		871,320	13,489,068	TOTAL
							DEBT SERVICE FUNDS
$					155	155	CROCKETT FIRE BOND DS
					368	368	OAKLEY CO FIRE DIST BD
			62	5,210	1,303-	233,969	ORINDA FIRE 1968 BOND
	1,000			253,182	43,103	392,285	SANIT DISTRICT 3 REV BDS
	234				1,277	6,511	SANIT DISTRICT 5 BOND
					60	28,060	SANIT DISTRICT 7A ID 1 BD
	340				16	85,356	SANIT DISTRICT 7B BOND
			42	67,713	181	2,362,936	SANIT DISTRICT 15 BOND
			722		8,500	6,359,222	SERV AREA R-8 BOND DEBT
	7,606		1		2,137	129,744	STORM DRAINAGE Z16 BOND
$	9,180		827	326,105	54,494	9,598,606	TOTAL
$ 1,941,433	9,180	37,951,408	923,894	346,611	10,774,053	63,448,308	TOTAL

TABLE 3A

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

CHANGES IN AVAILABLE FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	FUND TRANSFERS	ENDING BALANCE	RESERVE FOR ENCUMBRANCES	ENDING BALANCE AFTER ENCUMBRANCES
FIRE PROTECTION DISTRICTS								
BETHEL ISLE FIRE DIST	$	32,301	165,929	181,924		16,306		16,306
BRENTWOOD FIRE DIST		21,114	127,472	121,156	4,000-	23,430		23,430
BYRON FIRE DIST		14,601	31,359	40,151		5,809		5,809
BYRON FIRE DIST Z1		20,464	45,399	59,339		6,524		6,524
C C FIRE PROTECTION		516,578	11,185,139	10,301,649		1,400,068	1,002,937	397,131
CROCKETT CAR FIRE PROT		3,957	184,136	180,739		7,354	2,336	5,018
EASTERN FIRE PROT DIST		3,769-	164,130	152,430		7,931		7,931
MORAGA FIRE PROT DIST		38,772	1,336,341	1,175,418		199,695	18,030	181,665
OAKLEY FIRE DIST		24,134	97,635	83,786	34,000-	3,983		3,983
ORINDA FIRE DIST		56,538	1,627,052	1,491,095		192,495		192,495
PINOLE FIRE DIST		19,255	132,636	141,399		10,492		10,492
RIVERVIEW FIRE PROT		205,097	3,557,397	3,421,691		340,803	124,492	216,311
TASSAJARA FIRE PROT		13,858-	57,965	51,201		7,094-	6,059	13,153-
WEST FIRE PROTECTION DIST		202,944	1,173,462	1,101,643		274,763	131,354	143,409
TOTAL	$	1,138,128	19,886,052	18,503,621	38,000-	2,482,559	1,285,208	1,197,351
SERVICE AREAS - FIRE								
SERV AREA F-1 S. RICHMOND	$	11,901	4,928	18,133		1,304-		1,304-
TOTAL	$	11,901	4,928	18,133		1,304-		1,304-
SERVICE AREAS - LIGHTING								
SERV AREA L-32 KENSINGTON	$	32,345	13,666	35,064		10,947		10,947
SERV AREA L-41 WEST CNTY		639			639-			
SERV AREA L-42 CENTRAL CO		65,625	228,017	224,716	19	68,945		68,945
SERV AREA L-43 EAST CO		20,857	76,395	70,954	599	26,897		26,897
SERV AREA L-45 S CENTRAL		19			19-			
SERV AREA L-46 WEST CO		38,026	134,270	160,756	40	11,580		11,580
TOTAL	$	157,511	452,348	491,490		118,369		118,369
SERVICE AREAS - DRAINAGE								
SERV AREA D-2 W C	$	15,567	15,567-					
SERV AREA D-3 ANTIOCH		28,920	3,675	1,660		30,935	475	30,460
SERV AREA D-12 SANDMOUND		3,934				3,934		3,934
TOTAL	$	48,421	11,892-	1,660		34,869	475	34,394

TABLE 3A

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

CHANGES IN AVAILABLE FUND BALANCE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	FUND TRANSFERS	ENDING BALANCE	RESERVE FOR ENCUMBRANCES	ENDING BALANCE AFTER ENCUMBRANCES
SERVICE AREAS - POLICE								
SERV AREA PL1 CRTT/VALONA	$	21,144	132,907	127,732		26,319	238,113	211,794-
SERV AREA PL2 DANVILLE		24,773	90,988	109,767		5,994		5,994
SERV AREA PL4 ORINDA		39,037-	99,420	94,392		34,009-	1,172	35,181-
SERV AREA PL5 RND HILL		9,253	50,979	52,284		7,948		7,948
TOTAL	$	16,133	374,294	384,175		6,252	239,285	233,033-
SERVICE AREAS-RECR & PARK								
SERV AREA R-4 MORAGA	$	14,032	43,202	37,800		19,434		19,434
SERV AREA R-5 S DANVILLE		7,824	7,385	10,537		4,672		4,672
SERV AREA R-6 ORINDA		58,208	453,158	467,801		43,565	88,489	44,924-
SERV AREA R-7 ALAMO-DANV		562,464	900,526	1,162,085		300,905	460,922	160,017-
SERV AREA R-8 WAL CR		135,982	305,927	328,654		113,255	109,955	3,300
SERV AREA R-9 EL SOBRANTE		3,162	257,756	256,574		4,344	1,187	3,157
SERV AREA LIB11 OAKLEY		4,745	27,178			31,923		31,923
TOTAL	$	786,417	1,995,132	2,263,451		518,098	660,553	142,455-
SANITATION DISTRICTS								
SANIT DISTRICT 3 CURRENT	$	916				916		916
SANIT DISTRICT 5 CURRENT		11,656	31,345	24,873	2,510-	15,618	400	15,218
SANIT DISTRICT 7B CURRENT		741	9,984	10,863		138-		138-
SANIT DISTRICT 15 CURRENT		459,093	442,390-			16,703		16,703
SANIT DISTRICT 15 Z1		1,681	4,515	7,333		1,137-		1,137-
SANIT DISTRICT 15 Z2		15,539	10,200	10,454		15,285		15,285
SANIT DISTRICT 15 Z3		4,459-	58,820	39,203		15,158	59	15,099
SANIT DISTRICT 15 Z4		67,982-	229,861	173,008		11,129-		11,129-
SANIT DISTRICT 19 BYRON		99,052	247,153	250,283		95,922	555	95,367
TOTAL	$	516,237	149,488	516,017	2,510-	147,198	1,014	146,184
SERVICE AREAS - MISC								
SERV AREA M-1 DELTA AREA	$	29-	4,896			4,867		4,867
SERV AREA M-3 ROLLINGWOOD		1,966	9,241	8,972		2,235		2,235
SERV AREA M-4 S RAMON		31,751	82,061	96,976		16,836		16,836
SERV AREA M-5 HOLLAND IS		16	16-					
SERV AREA M-6 DANVILLE		6,142	21,106	24,150		3,098		3,098
SERV AREA M-7 N RICHMOND		2,003	11,455	11,957		1,501		1,501

TABLE 3A

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

CHANGES IN AVAILABLE FUND BALANCE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	FUND TRANSFERS	ENDING BALANCE	RESERVE FOR ENCUMBRANCES	ENDING BALANCE AFTER ENCUMBRANCES
SERV AREA M-8 BYRON	$	60,954	35,579	21,830		74,703	1,594	73,109
SERV AREA M-9 ORINDA		1,830	3,752	3,833		1,749		1,749
SERV AREA M-11 ORINDA		50,999	18,520	23,922		45,597	215	45,382
SERV AREA M-12 EL SOBRNTE		181	4,372	4,044		509		509
SERV AREA M-13 BETHEL IS		138-	762	557		67		67
SERV AREA M-14 CLAYTON		4,431	9,141	11,145		2,427		2,427
SERV AREA M-15 YGNACIO		1,779-	2,645	397		469		469
SERV AREA M-16 CLYDE		525	4,748	3,774		1,499		1,499
SERV AREA M-17 MONTALVIN		130,481	65,867	95,844		100,504	116,249	15,745-
SERV AREA M-18 MORAGA		5,210		5,210				
SERV AREA M-19 ORINDA		9,462	9,344	7,589		11,217		11,217
SERV AREA M-20 RODEO		14,317	12,878	23,645		3,550		3,550
SERV AREA M-21 DANVILLE		20,658	4,752	16,854		8,556		8,556
SERV AREA M-22 SAN RAMON		34,618	32,558	36,576		30,600		30,600
SERV AREA M-23 BLKHAWK		37,827	65,162	781		102,208		102,208
SERV AREA M-24 SAN RAMON		2,460	3,314	215		5,559		5,559
TOTAL	$	413,885	402,137	398,271		417,751	118,058	299,693
SERVICE AREAS - ROADS								
SERV AREA RD-1 MUIR OAKS	$	820		820				
SERV AREA RD-4 BETHEL ISL		4,868	2,593			7,461		7,461
TOTAL	$	5,688	2,593	820		7,461		7,461
FLOOD CONTROL/STORM DRAIN								
FLOOD CNTL CCC WTR CONS	$	544,143	394,213	462,809		475,547	13,261	462,286
FLOOD CNTL Z1 MARSH CRK		21,236	64,755	55,585		30,406		30,406
FLOOD CNTL Z2 KELL CRK		29,434		52		29,382		29,382
FLOOD CNTL Z3B		6,034,754	2,722,872	4,439,220		4,318,406	3,172,544	1,145,862
FLOOD CNTL Z7		414,292	66,236	4,353		476,175		476,175
FLOOD CNTL Z8		13,441	34,947	40,711		7,677		7,677
FLOOD CNTL Z8A		16,960	6,245			23,205		23,205
FLOOD CNTL Z9		38	75,632	96,644		20,974-	17,400	38,374-
FLOOD CNTL DRAINAGE 290		2,633-	3,734	1,990	23,560	22,671		22,671
FLOOD CNTL DRAINAGE 300		1,282	414		3,000	4,696		4,696
FLOOD CNTL DRAINAGE A-13		82,687	39,405	38,839		83,253		83,253
FLOOD CNTL DRAINAGE 52A		2,790-	12,362	6,679		2,893		2,893
FLD CNTL DRAINAGE AREA 10		59,104	99,036	21,903		136,237	901	135,336
FLD CNTRL DRNGE AREA 29C		57,527-	3,485	10,158		64,200-	3,300	67,500-

TABLE 3A

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

CHANGES IN AVAILABLE FUND BALANCE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	FUND TRANSFERS	ENDING BALANCE	RESERVE FOR ENCUMBRANCES	ENDING BALANCE AFTER ENCUMBRANCES
FLD CNTRL DRNGE AREA 29D	$	33,633	34,880	990		67,523		67,523
FLD CNTRL DRNGE AREA 30A		54,865-	5,100			49,765-	2,000	51,765-
FLD CNTRL DRNGE AREA 30B			22,498			22,498		22,498
FLD CNTRL DRNGE AREA 30C		12,364	6,540	3,615		15,289		15,289
FLD CNTRL DRNGE AREA 15A		187,662-	161-	494		188,317-		188,317-
FLD CNTRL DRNGE AREA 44B		43,473	32,935	17,928		58,480		58,480
FLD CNTRL DRNGE AREA 29E		3,709-		1,261		4,970-		4,970-
FLD CONTROL DRAINAGE 52B		1,496		1,147		349		349
FLOOD CNTL Z9A		111,254	10,550	3,776		118,028		118,028
STORM DRAINAGE Z16		29,264	11,753			41,017	200	40,817
STORM DRAINAGE Z19		1,761				1,761		1,761
STORM DRAINAGE Z22		85,078	1,303			86,381		86,381
STORM DRAINAGE Z37A		72,455-	68,961	34,323		37,817-		37,817-
STORM DRAINAGE MTCE 1		369,770	33,339	5,181		397,928		397,928
STORM DRAINAGE MTCE 4		33,269	5,142	27,227		11,184		11,184
TOTAL	$	7,557,092	3,756,176	5,274,885	26,560	6,064,943	3,209,606	2,855,337
WATER WORKS DISTRICTS								
C C CO WATER AGENCY	$	70,293	77,230	74,128		73,395		73,395
TOTAL	$	70,293	77,230	74,128		73,395		73,395
MISCELLANEOUS								
DANVILLE PARKING MTCE	$	35-	1,199	2,011		847-		847-
TOTAL	$	35-	1,199	2,011		847-		847-
CAPITAL PROJECTS FUNDS								
BRENTWOOD FIRE CAP OUTLAY	$	12,000	1,300		4,000	17,300		17,300
BYRON FIRE C O RES		306				306		306
RIVERVIEW FIRE CAP OUTLAY		408,684	20,912	4,767		424,829	93,697	331,132
SANIT DISTRICT 7A CTRN 1		118,950	14,692	963	20,963-	111,716		111,716
SANIT DISTRICT 15 CONST		1,339	3,797	236		4,900		4,900
SERV AREA LIB2 EL SOBRNTE		103,513	21,414	33,420		91,507		91,507
SERV AREA LIB10 PINOLE		32,004	59,198	91,200		2		2
SERV AREA LIB12 MORAGA		141-	86,787	74,400		12,246		12,246
SERV AREA LIB13 YGNACIO		9,625-	110,769	100,500		644		644
SERV AREA R-8 ACQ & IMP		65,649	87,061	1,685		151,025		151,025
OAKLEY FIRE CAPITAL OUTLY		16,000			34,000	50,000		50,000

TABLE 3A

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

CHANGES IN AVAILABLE FUND BALANCE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	FUND TRANSFERS	ENDING BALANCE	RESERVE FOR ENCUMBRANCES	ENDING BALANCE AFTER ENCUMBRANCES
ORINDA FIRE CAP OUTLAY	$	58,407	3,885	55,443		6,849		6,849
TOTAL	$	807,086	409,815	362,614	17,037	871,324	93,697	777,627
DEBT SERVICE FUNDS								
CROCKETT FIRE BOND DS	$	155				155		155
OAKLEY CO FIRE DIST BD		368				368		368
ORINDA FIRE 1968 BOND		1,303	33,364	36,520	5,760	3,907		3,907
SANIT DISTRICT 3 REV BDS		22,549	40,343	19,263	252,656	296,285		296,285
SANIT DISTRICT 5 BOND		1		1,234	2,510	1,277		1,277
SANIT DISTRICT 7A ID 1 BD		65	958	21,927	20,963	59		59
SANIT DISTRICT 7B BOND		12-	13,828	13,800		16		16
SANIT DISTRICT 15 BOND		2,235	275,234	209,575		67,894		67,894
SERV AREA R-8 BOND DEBT		1,893	587,387	580,780		8,500		8,500
STORM DRAINAGE Z16 BOND		225	12,125	10,213		2,137		2,137
TOTAL	$	28,782	963,239	893,312	281,889	380,598		380,598
TOTAL	$	11,557,539	28,462,739	29,184,588	284,976	11,120,666	5,607,896	5,512,770

TABLE 38

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	ACTUAL--- SOURCE OF REVENUE TAXES	USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES
FIRE PROTECTION DISTRICTS						
BETHEL ISLE FIRE DIST	$ 160,863	5,000	165,863	141,201		19,721
BRENTWOOD FIRE DIST	121,351		121,351	107,079		14,654
BYRON FIRE DIST	39,846		39,846	35,947		6,076
BYRON FIRE DIST Z1	36,465		36,465	40,691		4,708
C C FIRE PROTECTION	11,135,615	10,000	11,145,615	9,607,021	3,600	1,373,793
CROCKETT CAR FIRE PROT	82,364	93,386	175,750	155,426		23,694
EASTERN FIRE PROT DIST	161,907	1,510	163,417	142,677		19,366
MORAGA FIRE PROT DIST	1,170,872	78,735	1,249,607	1,088,840		145,432
OAKLEY FIRE DIST	95,686		95,686	85,446		12,189
ORINDA FIRE DIST	1,535,685		1,535,685	1,358,148		212,904
PINOLE FIRE DIST	132,152		132,152	116,787		15,849
RIVERVIEW FIRE PROT	3,591,935		3,591,935	3,010,769	320	435,012
TASSAJARA FIRE PROT	54,820	2,000	56,820	49,278		8,687
WEST FIRE PROTECTION DIST	1,171,883		1,171,883	998,053		150,247
TOTAL	$ 19,491,444	190,631	19,682,075	16,937,363	3,920	2,442,332
SERVICE AREAS - FIRE						
SERV AREA F-1 S. RICHMOND	$ 5,838		5,838	4,339		589
TOTAL	$ 5,838		5,838	4,339		589
SERVICE AREAS - LIGHTING						
SERV AREA L-32 KENSINGTON	$ 13,960		13,960	12,057		1,636
SERV AREA L-42 CENTRAL CO	207,097		207,097	82,147		11,148
SERV AREA L-43 EAST CO	74,648		74,648	29,889		4,056
SERV AREA L-46 WEST CO	135,387		135,387	69,078		9,374
TOTAL	$ 431,092		431,092	193,171		26,214
SERVICE AREAS - DRAINAGE						
SERV AREA D-2 W C	$ 20,000		20,000			
SERV AREA D-3 ANTIOCH	28,900		28,900		3,675	
TOTAL	$ 48,900		48,900		3,675	

TABLE 38

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE OF ACTUAL						
	CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED	
							FIRE PROTECTION DISTRICTS
$		5,007	165,929	66		100.0	BETHEL ISLE FIRE DIST
		5,739	127,472	6,121		105.0	BRENTWOOD FIRE DIST
	10,755-	91	31,359		8,487	78.7	BYRON FIRE DIST
			45,399	8,934		124.5	BYRON FIRE DIST Z1
	163,021	37,703	11,185,138	39,523		100.4	C C FIRE PROTECTION
	923	4,093	184,136	8,386		104.8	CROCKETT CAR FIRE PROT
		2,087	164,130	713		100.4	EASTERN FIRE PROT DIST
	59,324	42,745	1,336,341	86,734		106.9	MORAGA FIRE PROT DIST
			97,635	1,949		102.0	OAKLEY FIRE DIST
		56,001	1,627,053	91,368		105.9	ORINDA FIRE DIST
			132,636	484		100.4	PINOLE FIRE DIST
	108,272	3,025	3,557,398		34,537	99.0	RIVERVIEW FIRE PROT
			57,965	1,145		102.0	TASSAJARA FIRE PROT
	22,829	2,333	1,173,462	1,579		100.1	WEST FIRE PROTECTION DIST
$	343,614	158,824	19,886,053	247,002	43,024	101.0	TOTAL
							SERVICE AREAS - FIRE
$			4,928		910	84.4	SERV AREA F-1 S. RICHMOND
$			4,928		910	84.4	TOTAL
							SERVICE AREAS - LIGHTING
$	27-		13,666		294	97.9	SERV AREA L-32 KENSINGTON
	134,722		228,017	20,920		110.1	SERV AREA L-42 CENTRAL CO
	42,450		76,395	1,747		102.3	SERV AREA L-43 EAST CO
	55,819		134,271		1,116	99.2	SERV AREA L-46 WEST CO
$	232,964		452,349	22,667	1,410	104.9	TOTAL
							SERVICE AREAS - DRAINAGE
$		15,567-	15,567-		35,567		SERV AREA D-2 W C
			3,675		25,225	12.7	SERV AREA D-3 ANTIOCH
$		15,567-	11,892-		60,792		TOTAL

TABLE 38

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	SOURCE OF ACTUAL REVENUE FROM TAXES	SOURCE OF ACTUAL REVENUE FROM USE OF MONEY AND PROPERTY	SOURCE OF ACTUAL AID FROM OTHER GOVERNMENTAL AGENCIES
SERVICE AREAS - POLICE							
SERV AREA PL1 CRTT/VALONA	$	352,871	5,200	358,071	12,090	6,165	113,923
SERV AREA PL2 DANVILLE		91,339		91,339	80,116		10,872
SERV AREA PL4 ORINDA		98,984	1,172	100,156	87,540		11,880
SERV AREA PL5 RND HILL		50,552		50,552	44,887		6,091
TOTAL	$	593,746	6,372	600,118	224,633	6,165	142,766
SERVICE AREAS-RECR & PARK							
SERV AREA R-4 MORAGA	$	40,044		40,044	1,983	40,950	269
SERV AREA R-5 S DANVILLE		7,266		7,266	6,503		882
SERV AREA R-6 ORINDA		458,808	79,184	537,992	65,967	58,671	12,230
SERV AREA R-7 ALAMO-DANV		543,679	65,985	609,664	337,962	1,864	66,048
SERV AREA R-8 WAL CR		547,071	6,260	553,331	63,550	45,006	197,371
SERV AREA R-9 EL SOBRANTE		326,728	2,756	329,484			2,756
SERV AREA LIB11 OAKLEY		88,572	629	89,201			27,178
TOTAL	$	2,012,168	154,814	2,166,982	475,965	146,491	306,734
SANITATION DISTRICTS							
SANIT DISTRICT 5 CURRENT	$	182,732		182,732			4,790
SANIT DISTRICT 7B CURRENT		18,600		18,600			
SANIT DISTRICT 15 CURRENT							265,248-
SANIT DISTRICT 15 Z1		4,515		4,515			
SANIT DISTRICT 15 Z2		10,200		10,200			
SANIT DISTRICT 15 Z3		53,400		53,400			
SANIT DISTRICT 15 Z4		239,610		239,610			
SANIT DISTRICT 19 BYRON		231,343		231,343			
TOTAL	$	740,400		740,400			260,458-
SERVICE AREAS - MISC							
SERV AREA M-1 DELTA AREA	$	5,777		5,777	4,311		585
SERV AREA M-3 ROLLINGWOOD		8,593		8,593	4,359		592
SERV AREA M-4 S RAMON		79,997		79,997	37,560		5,095
SERV AREA M-5 HOLLAND IS					16-		

TABLE 3-B

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE OF ACTUAL						
CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED	
						SERVICE AREAS - POLICE
$	729	132,907		225,164	37.1	SERV AREA PL1 CRTT/VALONA
		90,988		351	99.6	SERV AREA PL2 DANVILLE
		99,420		716	99.3	SERV AREA PL4 ORINDA
		50,978	426		100.8	SERV AREA PL5 RND HILL
$	729	374,293	426	226,251	62.4	TOTAL
						SERVICE AREAS-RECR & PARK
$		43,202	3,158		107.9	SERV AREA R-4 MORAGA
		7,385	119		101.6	SERV AREA R-5 S DANVILLE
283,664	27,626	453,158		84,834	84.2	SERV AREA R-6 ORINDA
494,382	270	900,526	290,862		147.7	SERV AREA R-7 ALAMO-DANV
		305,927		247,404	55.3	SERV AREA R-8 WAL CR
255,000		257,756		71,728	78.2	SERV AREA R-9 EL SOBRANTE
		27,178		62,073	30.5	SERV AREA LIBIL OAKLEY
$ 1,038,046	27,896	1,995,132	294,139	465,989	92.1	TOTAL
						SANITATION DISTRICTS
$ 25,931	625	31,346		151,386	17.2	SANIT DISTRICT 5 CURRENT
9,984		9,984		8,616	53.7	SANIT DISTRICT 7B CURRENT
3,820	180,962-	442,390-		442,390		SANIT DISTRICT 19 CURRENT
4,515		4,515			100.0	SANIT DISTRICT 19 Z1
10,200		10,200			100.0	SANIT DISTRICT 19 Z2
58,820		58,820	5,420		110.1	SANIT DISTRICT 19 Z4
229,861		229,861		9,749	95.9	SANIT DISTRICT 19 Z6
247,153		247,153	15,810		106.8	SANIT DISTRICT 19 BYRON
$ 590,284	180,337-	149,489	21,230	612,141	20.2	TOTAL
						SERVICE AREAS - MISC
$		4,898		881	84.7	SERV AREA M-1 DELTA AREA
4,290		9,241	648		107.5	SERV AREA M-3 ROLLINGWOOD
39,407		82,062	2,065		102.6	SERV AREA M-4 S RAMON
		16-		16		SERV AREA M-5 HOLLAND LS

TABLE 38

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	SOURCE OF REVENUE TAXES	SOURCE OF REVENUE FROM USE OF MONEY AND PROPERTY	ACTUAL AID FROM OTHER GOVERNMENTAL AGENCIES
SERV AREA M-6 DANVILLE	$	20,587		20,587	14,888		2,020
SERV AREA M-7 N RICHMOND		12,447		12,447	5,883		798
SERV AREA M-8 BYRON		33,281		33,281	30,756		4,174
SERV AREA M-9 ORINDA		3,823		3,823	1,047		142
SERV AREA M-11 ORINDA		19,407		19,407	16,307		2,213
SERV AREA M-12 EL SOBRNTE		4,372		4,372			
SERV AREA M-13 BETHEL IS		761		761	322		44
SERV AREA M-14 CLAYTON		8,998		8,998	3,303		448
SERV AREA M-15 YGNACIO		2,641		2,641			
SERV AREA M-16 CLYDE		4,993		4,993	2,031		276
SERV AREA M-17 MONTALVIN		308,422	2,756	311,178	38,311	395	27,161
SERV AREA M-19 ORINDA		9,276		9,276	8,227		1,116
SERV AREA M-20 RODEO		12,512		12,512	7,893		1,071
SERV AREA M-21 DANVILLE		4,679		4,679	4,184		568
SERV AREA M-22 SAN RAMON		22,363		22,363	20,200		2,741
SERV AREA M-23 BLKHAWK		63,713		63,713	57,375		7,786
SERV AREA M-24 SAN RAMON		3,324		3,324			
TOTAL	$	629,966	2,756	632,722	256,941	395	56,830
SERVICE AREAS - ROADS							
SERV AREA RD-4 BETHEL ISL	$	2,614		2,614	2,283		310
TOTAL	$	2,614		2,614	2,283		310
FLOOD CONTROL/STORM DRAIN							
FLOOD CNTL CCC WTR CONS	$	365,921		365,921	319,952	28,927	45,185
FLOOD CNTL Z1 MARSH CRK		64,715		64,715	58,511		6,244
FLOOD CNTL Z3B		1,398,228	2,532,450	3,930,678	601,890	224,806	1,851,870
FLOOD CNTL Z7		28,783		28,783	23,449	39,079	3,707
FLOOD CNTL Z8		4,469		4,469	3,997		16,141
FLOOD CNTL Z8A		6,108		6,108	5,498		746
FLOOD CNTL Z9		72,800		72,800	51,200		24,432
FLOOD CNTL DRAINAGE 290		2,830		2,830	804	1,902	109
FLOOD CNTL DRAINAGE 300		412		412	70	335	9
FLOOD CNTL DRAINAGE A-13		40,409		40,409	26,920		3,656
FLOOD CNTL DRAINAGE 52A		18,960		18,960			
FLD CNTL DRAINAGE AREA 10		59,013		59,013	38,300		5,197

TABLE 38

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE OF ACTUAL						
CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED	
$ 4,198		21,106	519		102.5	SERV AREA M-6 DANVILLE
4,773		11,454		993	92.0	SERV AREA M-7 N RICHMOND
648		35,578	2,297		106.9	SERV AREA M-8 BYRON
2,562		3,751		72	98.1	SERV AREA M-9 ORINDA
		18,520		887	95.4	SERV AREA M-11 ORINDA
4,372		4,372			100.0	SERV AREA M-12 EL SOBRNTE
396		762	1		100.1	SERV AREA M-13 BETHEL IS
5,390		9,141	143		101.6	SERV AREA M-14 CLAYTON
2,645		2,645	4		100.2	SERV AREA M-15 YGNACIO
2,441		4,748		245	95.1	SERV AREA M-16 CLYDE
		65,867		245,311	21.2	SERV AREA M-17 MONTALVIN
		9,343	67		100.7	SERV AREA M-19 ORINDA
3,915		12,875	367		102.9	SERV AREA M-20 RODEO
		4,752	73		101.6	SERV AREA M-21 DANVILLE
9,617		32,558	10,195		145.6	SERV AREA M-22 SAN RAMON
		65,161	1,448		102.3	SERV AREA M-23 BLKHAWK
3,314		3,314		10	99.7	SERV AREA M-24 SAN RAMON
$ 87,968		402,134	17,827	248,415	63.6	TOTAL
						SERVICE AREAS - ROADS
$		2,593		21	99.2	SERV AREA RD-4 BETHEL ISL
$		2,593		21	99.2	TOTAL
						FLOOD CONTROL/STORM DRAIN
$	150	394,214	28,293		107.7	FLOOD CNTL CCC WTR CONS
		64,755	40		100.1	FLOOD CNTL Z1 MARSH CRK
1,812	42,494	2,722,872		1,207,806	69.3	FLOOD CNTL Z3B
		66,235	37,452		230.1	FLOOD CNTL Z7
	14,808	34,946	30,477		782.0	FLOOD CNTL Z8
		6,244	136		102.2	FLOOD CNTL Z8A
		75,632	2,832		103.9	FLOOD CNTL Z9
	918	3,733	903		131.9	FLOOD CNTL DRAINAGE 290
		414	2		100.5	FLOOD CNTL DRAINAGE 300
	8,829	39,405		1,004	97.5	FLOOD CNTL DRAINAGE A-13
	12,362	12,362		6,598	65.2	FLOOD CNTL DRAINAGE 52A
	55,538	99,035	40,022		167.8	FLD CNTL DRAINAGE AREA 10

TABLE 3B

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	SOURCE OF ACTUAL--- TAXES	REVENUE FROM USE OF MONEY AND PROPERTY	AID FROM OTHER GOVERNMENTAL AGENCIES
FLD CNTRL DRNGE AREA 29C	$	78,000		78,000			
FLD CNTRL DRNGE AREA 29D		49,000		49,000			
FLD CNTRL DRNGE AREA 30A		107,000		107,000			
FLD CNTRL DRNGE AREA 30B		28,000		28,000			
FLD CNTRL DRNGE AREA 30C		30,000		30,000			
FLD CNTRL DRNGE AREA 15A		22,000		22,000			
FLD CNTRL DRNGE AREA 44B		126,530		126,530			
FLD CNTRL DRNGE AREA 29E		18,700		18,700			
FLD CONTROL DRAINAGE 52B		2,500		2,500			
FLOOD CNTL Z9A							
STORM DRAINAGE Z16		11,703		11,703	10,349		1,404
STORM DRAINAGE Z22		2,000		2,000		1,303	
STORM DRAINAGE Z37A		10,000	29,007	39,007			
STORM DRAINAGE MTCE 1		4,000		4,000		33,339	
STORM DRAINAGE MTCE 4		5,509		5,509	4,399		743
TOTAL	$	2,557,590	2,561,457	5,119,047	1,145,339	329,691	1,959,443
WATER WORKS DISTRICTS							
C C CO WATER AGENCY	$	76,798		76,798	67,269		9,461
TOTAL	$	76,798		76,798	67,269		9,461
MISCELLANEOUS							
DANVILLE PARKING MTCE	$	1,191		1,191	1,056		143
TOTAL	$	1,191		1,191	1,056		143
CAPITAL PROJECTS FUNDS							
BRENTWOOD FIRE CAP OUTLAY	$					1,300	
RIVERVIEW FIRE CAP OUTLAY						20,912	
SANIT DISTRICT 7A CTRN 1						14,692	
SANIT DISTRICT 15 CONST							
SERV AREA LIB2 EL SOBRNTE		21,349		21,349	17,798	1,200	2,415
SERV AREA LIB10 PINOLE		59,196		59,196	59,198		
SERV AREA LIB12 MORAGA		74,549		74,549	1,059		85,728
SERV AREA LIB13 YGNACIO		110,070		110,070	97,533		13,236

TABLE 3B

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

SOURCE OF ACTUAL: CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED	
$	3,485	3,485		74,515	4.5	FLD CNTRL DRNGE AREA 29C
	34,880	34,880		14,120	71.2	FLD CNTRL DRNGE AREA 29D
	5,100	5,100		101,900	4.8	FLD CNTRL DRNGE AREA 30A
	22,498	22,498		5,502	80.4	FLD CNTRL DRNGE AREA 30B
	6,540	6,540		23,460	21.8	FLD CNTRL DRNGE AREA 30C
	161-	161-		22,161		FLD CNTRL DRNGE AREA 15A
	32,935	32,935		93,595	26.0	FLD CNTRL DRNGE AREA 44B
				18,700		FLD CNTRL DRNGE AREA 29E
				2,500		FLD CONTROL DRAINAGE 52B
	10,550	10,550	10,550			FLOOD CNTL Z9A
		11,753	50		100.4	STORM DRAINAGE Z16
		1,303		697	65.2	STORM DRAINAGE Z22
	68,961	68,961	29,954		176.8	STORM DRAINAGE Z37A
		33,339	29,339		833.5	STORM DRAINAGE MTCE 1
		5,142		367	93.3	STORM DRAINAGE MTCE 4
$ 1,812	319,887	3,756,172	210,050	1,572,925	73.4	TOTAL
						WATER WORKS DISTRICTS
$	500	77,230	432		100.6	C C CO WATER AGENCY
$	500	77,230	432		100.6	TOTAL
						MISCELLANEOUS
$		1,199	8		100.7	DANVILLE PARKING MTCE
$		1,199	8		100.7	TOTAL
						CAPITAL PROJECTS FUNDS
$		1,300	1,300			BRENTWOOD FIRE CAP OUTLAY
		20,912	20,912			RIVERVIEW FIRE CAP OUTLAY
		14,692	14,692			SANIT DISTRICT 7A CTRN 1
3,797		3,797	3,797			SANIT DISTRICT 15 CONST
		21,413	64		100.3	SERV AREA LIB2 EL SOBRNTE
		59,198	2		100.0	SERV AREA LIB10 PINOLE
		86,787	12,238		116.4	SERV AREA LIB12 MORAGA
		110,769	699		100.6	SERV AREA LIB13 YGNACIO

TABLE 3B

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		ORIGINAL BUDGET	REVISION	BUDGET ESTIMATE	SOURCE OF ACTUAL REVENUE FROM TAXES	SOURCE OF ACTUAL REVENUE FROM USE OF MONEY AND PROPERTY	SOURCE OF ACTUAL REVENUE FROM OTHER GOVERNMENTAL AGENCIES
SERV AREA R-8 ACQ & IMP	$					7,06[illegible]	
ORINDA FIRE CAP OUTLAY						985	
TOTAL	$	265,164		265,164	175,388	46,150	101,379
DEBT SERVICE FUNDS							
ORINDA FIRE 1968 BOND	$	35,072		35,072	33,364		
SANIT DISTRICT 3 REV BDS						40,343	
SANIT DISTRICT 7A ID 1 BD		21,860		21,860	5-		
SANIT DISTRICT 7B BOND		13,657		13,657	13,628		
SANIT DISTRICT 15 BOND		275,875		275,875	275,234		
SERV AREA R-8 BOND DEBT		581,235		581,235	552,138		35,249
STORM DRAINAGE Z16 BOND		9,986		9,986	10,202		1,923
TOTAL	$	937,685		937,685	884,761	40,343	37,172
TOTAL	$	27,794,596	2,916,030	30,710,626	20,368,708	576,830	4,822,915

TABLE 3B

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

REVENUE (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

---SOURCE OF ACTUAL--- CHARGES FOR CURRENT SERVICES	OTHER REVENUE	TOTAL	OVER REALIZED	UNDER REALIZED	PERCENT REALIZED	
$ 80,000		87,061	87,061			SERV AREA R-8 ACQ & IMP
	2,900	3,885	3,885			ORINDA FIRE CAP OUTLAY
$ 83,797	2,900	409,814	144,650		154.6	TOTAL
						DEBT SERVICE FUNDS
$		33,364		1,708	95.1	ORINDA FIRE 1968 BOND
		40,343	40,343			SANIT DISTRICT 3 REV BDS
	963	958		20,902	4.4	SANIT DISTRICT 7A ID 1 BD
		13,828	171		101.3	SANIT DISTRICT 7B BOND
		275,234		641	99.8	SANIT DISTRICT 15 BOND
		587,387	6,152		101.1	SERV AREA R-8 BOND DEBT
		12,125	2,139		121.4	STORM DRAINAGE Z16 BOND
$	963	963,239	48,805	23,251	102.7	TOTAL
$ 2,378,485	315,795	28,462,733	1,007,236	3,255,129	92.7	TOTAL

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
FIRE PROTECTION DISTRICTS								
BETHEL ISLE FIRE DIST	$ 162,865	31,587	194,452	181,924		181,924	12,528	93.6
BRENTWOOD FIRE DIST	122,570	14,500	137,070	121,156		121,156	15,914	88.4
BYRON FIRE DIST	40,820	1,280	42,100	40,151		40,151	1,949	95.4
BYRON FIRE DIST Z1	36,572	19,148	55,720	59,339		59,339	3,619-	106.5
C C FIRE PROTECTION	11,173,417	227,168	11,400,585	10,301,649	1,002,937	11,304,586	95,999	99.2
CROCKETT CAR FIRE PROT	84,181	94,892	179,073	180,739	2,336	183,075	4,002-	102.2
EASTERN FIRE PROT DIST	159,150	3,479	162,629	152,430		152,430	10,199	93.7
MORAGA FIRE PROT DIST	1,171,650	116,733	1,288,383	1,175,418	18,030	1,193,448	94,935	92.6
OAKLEY FIRE DIST	96,280	19,649-	76,631	83,786		83,786	7,155-	109.3
ORINDA FIRE DIST	1,543,998	2,465	1,546,463	1,491,095		1,491,095	55,368	96.4
PINOLE FIRE DIST	149,405		149,405	141,399		141,399	8,006	94.6
RIVERVIEW FIRE PROT	3,664,989	71,056	3,736,045	3,421,691	124,492	3,546,183	189,862	94.9
TASSAJARA FIRE PROT	54,533	2,000	56,533	51,201	6,059	57,260	727-	101.3
WEST FIRE PROTECTION DIST	1,337,570	14,322	1,351,892	1,101,643	131,354	1,232,997	118,895	91.2
TOTAL	$ 19,798,000	578,981	20,376,981	18,503,621	1,285,208	19,788,829	588,152	97.1
SERVICE AREAS - FIRE								
SERV AREA F-1 S. RICHMOND	$ 17,650		17,650	18,133		18,133	483-	102.7
TOTAL	$ 17,650		17,650	18,133		18,133	483-	102.7
SERVICE AREAS - LIGHTING								
SERV AREA L-32 KENSINGTON	$ 46,794		46,794	35,064		35,064	11,730	74.9
SERV AREA L-42 CENTRAL CO	289,238		289,238	224,716		224,716	64,522	77.7
SERV AREA L-43 EAST CO	95,143		95,143	70,954		70,954	24,189	74.6
SERV AREA L-46 WEST CO	173,527		173,527	160,756		160,756	12,771	92.6
TOTAL	$ 604,702		604,702	491,490		491,490	113,212	81.3
SERVICE AREAS - DRAINAGE								
SERV AREA D-2 W C	$ 35,570		35,570				35,570	
SERV AREA D-3 ANTIOCH	59,800		59,800	1,660	475	2,135	57,665	3.6
SERV AREA D-12 SANDMOUND	3,934		3,934				3,934	
TOTAL	$ 99,304		99,304	1,660	475	2,135	97,169	2.1
SERVICE AREAS - POLICE								
SERV AREA PL1 CRTT/VALONA	$ 358,456	5,200	363,656	127,732	238,113	365,845	2,189-	100.6

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED AND EXPENDED
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	
SERV AREA PL2 DANVILLE	$ 94,392		94,392	109,767		109,767	15,375-	116.3
SERV AREA PL4 ORINDA	94,392	1,172	95,564	94,392	1,172	95,564		100.0
SERV AREA PL5 RND HILL	48,696		48,696	52,284		52,284	3,588-	107.4
TOTAL	$ 595,936	6,372	602,308	384,175	239,285	623,460	21,152-	103.5
SERVICE AREAS-RECR & PARK								
SERV AREA R-4 MORAGA	$ 54,044		54,044	37,800		37,800	16,244	69.9
SERV AREA R-5 S DANVILLE	15,460		15,460	10,537		10,537	4,923	68.2
SERV AREA R-6 ORINDA	495,005	87,435	582,440	467,801	88,489	556,290	26,150	95.5
SERV AREA R-7 ALAMO-DANV	1,522,619	67,113	1,589,732	1,162,085	460,922	1,623,007	33,275-	102.1
SERV AREA R-8 WAL CR	676,871	64,809	741,680	328,654	109,955	438,609	303,071	59.1
SERV AREA R-9 EL SOBRANTE	329,889	2,756	332,645	256,574	1,187	257,761	74,884	77.5
SERV AREA LIB11 OAKLEY	93,382	629	94,011				94,011	
TOTAL	$ 3,187,270	222,742	3,410,012	2,263,451	660,553	2,924,004	486,008	85.7
SANITATION DISTRICTS								
SANIT DISTRICT 5 CURRENT	$ 198,881	2,683	201,564	24,873	400	25,273	176,291	12.5
SANIT DISTRICT 7B CURRENT	18,600		18,600	10,863		10,863	7,737	58.4
SANIT DISTRICT 15 Z1	6,027		6,027	7,333		7,333	1,306-	121.7
SANIT DISTRICT 15 Z2	26,426	1,113	27,539	10,454		10,454	17,085	38.0
SANIT DISTRICT 15 Z3	47,951	138	48,089	39,203	59	39,262	8,827	81.6
SANIT DISTRICT 15 Z4	178,091	27	178,118	173,008		173,008	5,110	97.1
SANIT DISTRICT 19 BYRON	323,755	5,682	329,437	250,283	555	250,838	78,599	76.1
TOTAL	$ 799,731	9,643	809,374	516,017	1,014	517,031	292,343	63.9
SERVICE AREAS - MISC								
SERV AREA M-1 DELTA AREA	$ 5,777		5,777				5,777	
SERV AREA M-3 ROLLINGWOOD	10,707		10,707	8,972		8,972	1,735	83.8
SERV AREA M-4 S RAMON	112,460		112,460	96,976		96,976	15,484	86.2
SERV AREA M-6 DANVILLE	29,765		29,765	24,150		24,150	5,615	81.1
SERV AREA M-7 N RICHMOND	14,727		14,727	11,957		11,957	2,770	81.2
SERV AREA M-8 BYRON	94,787		94,787	21,830	1,594	23,424	71,363	24.7
SERV AREA M-9 ORINDA	5,742		5,742	3,833		3,833	1,909	66.8
SERV AREA M-11 ORINDA	86,145		86,145	23,922	215	24,137	62,008	28.0
SERV AREA M-12 EL SOBRNTE	4,624		4,624	4,044		4,044	580	87.5
SERV AREA M-13 BETHEL IS	734		734	557		557	177	75.9
SERV AREA M-14 CLAYTON	13,697		13,697	11,145		11,145	2,552	81.4
SERV AREA M-15 YGNACIO	965		965	397		397	568	41.1

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
SERV AREA M-16 CLYDE	$ 5,436		5,436	3,774		3,774	1,662	69.4
SERV AREA M-17 MONTALVIN	455,422	2,756	458,178	95,844	116,249	212,093	246,085	46.3
SERV AREA M-18 MORAGA				5,210		5,210	5,210-	
SERV AREA M-19 ORINDA	18,833		18,833	7,589		7,589	11,244	40.3
SERV AREA M-20 RODEO	27,653		27,653	23,645		23,645	4,008	85.5
SERV AREA M-21 DANVILLE	24,934		24,934	16,854		16,854	8,080	67.6
SERV AREA M-22 SAN RAMON	56,493		56,493	36,576		36,576	19,917	64.7
SERV AREA M-23 BLKHAWK	101,468		101,468	781		781	100,687	.8
SERV AREA M-24 SAN RAMON	5,791		5,791	215		215	5,576	3.7
TOTAL	$ 1,076,160	2,756	1,078,916	398,271	118,058	516,329	562,587	47.9
SERVICE AREAS - ROADS								
SERV AREA RD-1 MUIR OAKS	$			820		820	820-	
SERV AREA RD-4 BETHEL ISL	7,510		7,510				7,510	
TOTAL	$ 7,510		7,510	820		820	6,690	10.9
FLOOD CONTROL/STORM DRAIN								
FLOOD CNTL CCC WTR CONS	$ 906,121	25,567	931,688	462,809	13,261	476,070	455,618	51.1
FLOOD CNTL Z1 MARSH CRK	107,715	2,000	109,715	55,585		55,585	54,130	50.7
FLOOD CNTL Z2 KELL CRK	29,500		29,500	52		52	29,448	.2
FLOOD CNTL Z3B	4,568,228	3,034,979	7,603,207	4,439,220	3,172,544	7,611,764	8,557-	100.1
FLOOD CNTL Z7	442,983		442,983	4,353		4,353	438,630	1.0
FLOOD CNTL Z8	19,769		19,769	40,711		40,711	20,942-	205.9
FLOOD CNTL Z8A	23,108		23,108				23,108	
FLOOD CNTL Z9	51,800		51,800	96,644	17,400	114,044	62,244-	220.2
FLOOD CNTL DRAINAGE 290	21,310		21,310	1,990		1,990	19,320	9.3
FLOOD CNTL DRAINAGE 300	4,296		4,296				4,296	
FLOOD CNTL DRAINAGE A-13	123,209	5,306	128,515	38,839		38,839	89,676	30.2
FLOOD CNTL DRAINAGE 52A	20,400		20,400	6,679		6,679	13,721	32.7
FLD CNTL DRAINAGE AREA 10	98,913	25,159	124,072	21,903	901	22,804	101,268	18.4
FLD CNTRL DRNGE AREA 29C	51,000		51,000	10,158	3,300	13,458	37,542	26.4
FLD CNTRL DRNGE AREA 29D	82,630		82,630	990		990	81,640	1.2
FLD CNTRL DRNGE AREA 30A	72,000		72,000		2,000	2,000	70,000	2.8
FLD CNTRL DRNGE AREA 30B	28,000		28,000				28,000	
FLD CNTRL DRNGE AREA 30C	44,850		44,850	3,615		3,615	41,235	8.1
FLD CNTRL DRNGE AREA 15A	2,000		2,000	494		494	1,506	24.7
FLD CNTRL DRNGE AREA 44B	170,000		170,000	17,928		17,928	152,072	10.5
FLD CNTRL DRNGE AREA 29E	15,000		15,000	1,261		1,261	13,739	8.4
FLD CONTROL DRAINAGE 52B	4,000		4,000	1,147		1,147	2,853	28.7

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				PERCENT ENCUMBERED
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	AND EXPENDED
FLOOD CNTL Z9A	$ 111,200		111,200	3,776		3,776	107,424	3.4
STORM DRAINAGE Z16	41,003		41,003		200	200	40,803	.5
STORM DRAINAGE Z19	1,761		1,761				1,761	
STORM DRAINAGE Z22	87,000		87,000				87,000	
STORM DRAINAGE Z37A	5,000	29,007	34,007	34,323		34,323	316-	100.9
STORM DRAINAGE MTCE 1	374,000		374,000	5,181		5,181	368,819	1.4
STORM DRAINAGE MTCE 4	38,309		38,309	27,227		27,227	11,082	71.1
TOTAL	$ 7,545,105	3,122,018	10,667,123	5,274,885	3,209,606	8,484,491	2,182,632	79.5
WATER WORKS DISTRICTS								
C C CO WATER AGENCY	$ 145,798		145,798	74,128		74,128	71,670	50.8
TOTAL	$ 145,798		145,798	74,128		74,128	71,670	50.8
MISCELLANEOUS								
DANVILLE PARKING MTCE	$ 1,801		1,801	2,011		2,011	210-	111.7
TOTAL	$ 1,801		1,801	2,011		2,011	210-	111.7
CAPITAL PROJECTS FUNDS								
BRENTWOOD FIRE CAP OUTLAY	$ 16,000		16,000				16,000	
BYRON FIRE C O RES	305		305				305	
RIVERVIEW FIRE CAP OUTLAY	400,105		400,105	4,767	93,697	98,464	301,641	24.6
SANIT DISTRICT 7A CTRN 1				963		963	963-	
SANIT DISTRICT 15 CONST				236		236	236-	
SERV AREA LIB2 EL SOBRNTE	124,879		124,879	33,420		33,420	91,459	26.8
SERV AREA LIB10 PINOLE	91,200		91,200	91,200		91,200		100.0
SERV AREA LIB12 MORAGA	74,400		74,400	74,400		74,400		100.0
SERV AREA LIB13 YGNACIO	100,500		100,500	100,500		100,500		100.0
SERV AREA R-8 ACQ & IMP				1,685		1,685	1,685-	
OAKLEY FIRE CAPITAL OUTLY	30,000	20,000	50,000				50,000	
ORINDA FIRE CAP OUTLAY		55,443	55,443	55,443		55,443		100.0
TOTAL	$ 837,389	75,443	912,832	362,614	93,697	456,311	456,521	50.0
DEBT SERVICE FUNDS								
ORINDA FIRE 1968 BOND	$ 41,730		41,730	36,520		36,520	5,210	87.5
SANIT DISTRICT 3 REV BDS	272,445		272,445	19,263		19,263	253,182	7.1
SANIT DISTRICT 5 BOND	1,234		1,234	1,234		1,234		100.0
SANIT DISTRICT 7A ID 1 BD	21,927		21,927	21,927		21,927		100.0

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

EXPENDITURES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	APPROPRIATIONS			EXPENDITURES AND ENCUMBRANCES				
	BUDGET	ADDITIONS DEDUCTIONS-	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	TOTAL	UNENCUMBERED APPROPRIATIONS	PERCENT ENCUMBERED AND EXPENDED
SANIT DISTRICT 7B BOND	$ 13,800		13,800	13,800		13,800		100.0
SANIT DISTRICT 15 BOND	277,288		277,288	209,575		209,575	67,713	75.6
SERV AREA R-8 BOND DEBT	580,780		580,780	580,780		580,780		100.0
STORM DRAINAGE Z16 BOND	10,213		10,213	10,213		10,213		100.0
TOTAL	$ 1,219,417		1,219,417	893,312		893,312	326,105	73.3
TOTAL	$ 35,935,773	4,017,955	39,953,728	29,184,588	5,607,896	34,792,484	5,161,244	87.1

TABLE 3

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

ANALYSIS OF EXPENDITURES BY OBJECT

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	SALARY AND EMPLOYEE BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	TOTAL
FIRE PROTECTION DISTRICTS					
BETHEL ISLE FIRE DIST	$ 86,464	93,069	270	2,121	181,924
BRENTWOOD FIRE DIST	64,865	36,139		20,153	121,157
BYRON FIRE DIST	18,040	20,456		1,656	40,152
BYRON FIRE DIST Z1	9,328	22,920		27,091	59,339
C C FIRE PROTECTION	8,965,452	1,073,552	11,040	251,605	10,301,649
CROCKETT CAR FIRE PROT	32,995	53,469	228	94,046	180,738
EASTERN FIRE PROT DIST	69,053	38,968		44,409	152,430
MORAGA FIRE PROT DIST	1,052,586	122,132		700	1,175,418
OAKLEY FIRE DIST	23,970	59,465		351	83,786
ORINDA FIRE DIST	1,317,498	173,596			1,491,094
PINOLE FIRE DIST		141,399			141,399
RIVERVIEW FIRE PROT	3,039,288	354,341	14,313	13,749	3,421,691
TASSAJARA FIRE PROT	11,398	33,670	770	5,363	51,201
WEST FIRE PROTECTION DIST	936,781	157,992		6,870	1,101,643
TOTAL	$ 15,627,718	2,381,168	26,621	468,114	18,503,621
SERVICE AREAS - FIRE					
SERV AREA F-1 S. RICHMOND	$	483	17,650		18,133
TOTAL	$	483	17,650		18,133
SERVICE AREAS - LIGHTING					
SERV AREA L-32 KENSINGTON	$	35,064			35,064
SERV AREA L-42 CENTRAL CO		224,716			224,716
SERV AREA L-43 EAST CO		70,954			70,954
SERV AREA L-46 WEST CO		160,756			160,756
TOTAL	$	491,490			491,490
SERVICE AREAS - DRAINAGE					
SERV AREA D-3 ANTIOCH	$	1,173	488		1,661
TOTAL	$	1,173	488		1,661
SERVICE AREAS - POLICE					
SERV AREA PL1 CRTT/VALONA	$ 14,194	11,095		102,443	127,732
SERV AREA PL2 DANVILLE		109,767			109,767

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

ANALYSIS OF EXPENDITURES BY OBJECT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		SALARY AND EMPLOYEE BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	TOTAL
SERV AREA PL4 ORINDA	$		94,392			94,392
SERV AREA PL5 RND HILL			52,284			52,284
TOTAL	$	14,194	267,538		102,443	384,175
SERVICE AREAS-RECR & PARK						
SERV AREA R-4 MORAGA	$		37,800			37,800
SERV AREA R-5 S DANVILLE			10,537			10,537
SERV AREA R-6 ORINDA		230,383	166,790	999	69,630	467,802
SERV AREA R-7 ALAMO-DANV			164,088		997,997	1,162,085
SERV AREA R-8 WAL CR			122,981		205,673	328,654
SERV AREA R-9 EL SOBRANTE			583		255,991	256,574
TOTAL	$	230,383	502,779	999	1,529,291	2,263,452
SANITATION DISTRICTS						
SANIT DISTRICT 5 CURRENT	$		19,830	169	4,874	24,873
SANIT DISTRICT 7B CURRENT			10,808	55		10,863
SANIT DISTRICT 15 Z1			7,333			7,333
SANIT DISTRICT 15 Z2			10,454			10,454
SANIT DISTRICT 15 Z3			39,203			39,203
SANIT DISTRICT 15 Z4			168,785	152	4,071	173,008
SANIT DISTRICT 19 BYRON			234,722	179	15,382	250,283
TOTAL	$		491,135	555	24,327	516,017
SERVICE AREAS - MISC						
SERV AREA M-3 ROLLINGWOOD	$		8,972			8,972
SERV AREA M-4 S RAMON			96,976			96,976
SERV AREA M-6 DANVILLE			24,150			24,150
SERV AREA M-7 N RICHMOND			11,957			11,957
SERV AREA M-8 BYRON			21,830			21,830
SERV AREA M-9 ORINDA			3,833			3,833
SERV AREA M-11 ORINDA			23,922			23,922
SERV AREA M-12 EL SOBRNTE			4,044			4,044
SERV AREA M-13 BETHEL IS			557			557
SERV AREA M-14 CLAYTON			11,145			11,145
SERV AREA M-15 YGNACIO			397			397
SERV AREA M-16 CLYDE			3,774			3,774
SERV AREA M-17 MONTALVIN			81,234		14,609	95,843

TABLE 3C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

ANALYSIS OF EXPENDITURES BY OBJECT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		SALARY AND EMPLOYEE BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	TOTAL
SERV AREA M-18 MORAGA	$			5,210		5,210
SERV AREA M-19 ORINDA			7,589			7,589
SERV AREA M-20 RODEO			23,645			23,645
SERV AREA M-21 DANVILLE			16,854			16,854
SERV AREA M-22 SAN RAMON			36,576			36,576
SERV AREA M-23 BLKHAWK			781			781
SERV AREA M-24 SAN RAMON			215			215
TOTAL	$		378,451	5,210	14,609	398,270
SERVICE AREAS - ROADS						
SERV AREA RD-1 MUIR OAKS	$			820		820
TOTAL	$			820		820
FLOOD CONTROL/STORM DRAIN						
FLOOD CNTL CCC WTR CONS	$		462,809			462,809
FLOOD CNTL Z1 MARSH CRK		41,867	6,817	6,901		55,585
FLOOD CNTL Z2 KELL CRK		52				52
FLOOD CNTL Z3B		227,362	2,066,613	2,133,287	11,958	4,439,220
FLOOD CNTL Z7		175	4,178			4,353
FLOOD CNTL Z8		23,118	17,593			40,711
FLOOD CNTL Z9		47,920	48,723			96,643
FLOOD CNTL DRAINAGE 290		516	1,474			1,990
FLOOD CNTL DRAINAGE A-13			38,839			38,839
FLOOD CNTL DRAINAGE 52A			1,694	4,985		6,679
FLD CNTL DRAINAGE AREA 10			20,203	1,700		21,903
FLD CNTRL DRNGE AREA 29C			10,008	150		10,158
FLD CNTRL DRNGE AREA 29D			990			990
FLD CNTRL DRNGE AREA 30C			3,615			3,615
FLD CNTRL DRNGE AREA 15A			494			494
FLD CNTRL DRNGE AREA 44B			17,928			17,928
FLD CNTRL DRNGE AREA 29E			1,261			1,261
FLD CONTROL DRAINAGE 52B			1,147			1,147
FLOOD CNTL Z9A			3,776			3,776
STORM DRAINAGE Z37A			34,323			34,323
STORM DRAINAGE MTCE 1		3,034	2,147			5,181
STORM DRAINAGE MTCE 4		21,641	5,586			27,227
TOTAL	$	365,685	2,750,218	2,147,023	11,958	5,274,884

TABLE 3 C

SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS

ANALYSIS OF EXPENDITURES BY OBJECT (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		SALARY AND EMPLOYEE BENEFITS	SERVICES AND SUPPLIES	OTHER CHARGES	FIXED ASSETS	TOTAL
WATER WORKS DISTRICTS						
C C CO WATER AGENCY	$		74,128			74,128
TOTAL	$		74,128			74,128
MISCELLANEOUS						
CANVILLE PARKING MTCE	$		2,011			2,011
TOTAL	$		2,011			2,011
CAPITAL PROJECTS FUNDS						
RIVERVIEW FIRE CAP OUTLAY	$				4,767	4,767
SANIT DISTRICT 7A CTRN 1				963		963
SANIT DISTRICT 15 CONST			236			236
SERV AREA LIB2 EL SOBRNTE			33,420			33,420
SERV AREA LIB10 PINOLE			91,200			91,200
SERV AREA LIB12 MORAGA			74,400			74,400
SERV AREA LIB13 YGNACIO			100,500			100,500
SERV AREA R-8 ACQ & IMP			1,797	112-		1,685
ORINDA FIRE CAP OUTLAY					55,443	55,443
TOTAL	$		301,553	851	60,210	362,614
DEBT SERVICE FUNDS						
ORINDA FIRE 1968 BOND	$			36,520		36,520
SANIT DISTRICT 3 REV BDS				19,263		19,263
SANIT DISTRICT 5 BOND				1,234		1,234
SANIT DISTRICT 7A ID 1 BD				21,927		21,927
SANIT DISTRICT 7B BOND				13,800		13,800
SANIT DISTRICT 15 BOND				209,575		209,575
SERV AREA R-8 BOND DEBT				580,780		580,780
STORM DRAINAGE Z16 BOND				10,213		10,213
TOTAL	$			893,312		893,312
TOTAL	$	16,237,980	7,642,127	3,093,529	2,210,952	29,184,588

SECTION 4
SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

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TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET

AS OF JUNE 30, 1981

	ASSETS						
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
RURAL FIRE DISTRICTS							
KENSINGTON FIRE	$ 229,618	100				229,718	51,267
KENS FIRE CAP RES FND	804-		944	65,000		65,140	
KENSINGTON 1969 DEBT	30,598					30,598	21
LAF FIRE DIST BD	4,879				28,000	32,879	
RODEO FIRE	45,306	100	282			45,688	39,181
S RAM FIRE PROT EXP FD	105,977					105,977	39
SAN RAMON VALLEY FIRE	139,397	100				139,497	215,661
SAN RAMON FIRE ZONE 1			7	50,900		50,907	33
SAN RAMON VALLEY CAP O/L	100		8,088	313,100		321,258	
SAN RAMON FIRE CAP OUTLAY	308-					308-	
TOTAL	$ 554,763	300	9,291	429,000	28,000	1,021,354	306,171
SOIL CONSERVATION DISTRS							
CC RESOURCE CONSERVATN	$ 2,009					2,009	692
TOTAL	$ 2,009					2,009	692
COMMUNITY SERVICES DISTRS							
KENSGTN COMMUNITY SERV	$ 101,784					101,784	525
DIABLO COMMUNITY SERV	910-					910-	30
TOTAL	$ 100,874					100,874	555
MOSQUITO ABATEMENT DISTRS							
CCC MOSQ ABATE DIST #1	$ 179,495					179,495	422
DIABLO VALLEY MOSQUITO	45,489					45,489	88
TOTAL	$ 224,984					224,984	510
SANITARY DISTRICTS							
BYRON SANIT DIST	$ 4,903					4,903	484
BYRON SAN BOND DEBT SV	2,322				6,000	8,322	19
CENTRAL SANITARY DIST	1,297,211	47				1,297,258	3,377
CEN SANITARY CONSTR	246,614		891,847	35,600,000		36,738,461	800-

TABLE A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET

As OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
						RURAL FIRE DISTRICTS
$				178,451	229,718	KENSINGTON FIRE
				65,140	65,140	KENS FIRE CAP RES FND
				30,577	30,598	KENSINGTON 1969 DEBT
	24	28,000		4,855	32,879	LAF FIRE DIST BD
				6,538	45,688	RODEO FIRE
				105,938	105,977	S RAM FIRE PROT EXP FD
				76,164-	139,497	SAN RAMON VALLEY FIRE
				50,874	50,907	SAN RAMON FIRE ZONE 1
				321,258	321,258	SAN RAMON VALLEY CAP C/L
				308-	308-	SAN RAMON FIRE CAP OUTLAY
$	24	28,000		687,159	1,021,354	TOTAL
						SOIL CONSERVATION DISTRS
$				1,317	2,009	CC RESOURCE CONSERVATN
$				1,317	2,009	TOTAL
						COMMUNITY SERVICES DISTRS
$ 22,701				78,558	101,784	KENSGTN COMMUNITY SERV
				940-	910-	DIABLO COMMUNITY SERV
$ 22,701				77,618	100,874	TOTAL
						MOSQUITO ABATEMENT DISTRS
$ 13,933				165,140	179,495	CCC MOSQ ABATE DIST #1
7,274				38,127	45,489	DIABLO VALLEY MOSQUITO
$ 21,207				203,267	224,984	TOTAL
						SANITARY DISTRICTS
$				4,419	4,903	BYRON SANIT DIST
	24	6,000		2,279	8,322	BYRON SAN BOND DEBT SV
988,963				304,918	1,297,258	CENTRAL SANITARY DIST
236,168				36,503,093	36,738,461	CEN SANITARY CONSTR

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
CEN CC SAN BOND 1 DS	$ 9,369					9,369	
CEN CC SAN BOND 2 DS	86,714				4,685,000	4,771,714	616
CEN CC SAN BD PACHECO	3					3	
CROCK-VALONA SANITARY	13,265	21				13,286	53
CROCK-VALONA SAN CONST	36,200		9,030	320,000		365,230	
CROCK-VALONA SAN BD SV	104,889				715,000	819,889	57
MT VIEW SANITARY DIST	532,719					532,719	88
MT VIEW SANITARY CAP O	53,565		14,375	600,000		667,940	
MT VIEW SAN BOND DBT SV	40,767				635,000	675,767	39
OAKLEY SANITARY DIST	172,936					172,936	80,180
OAKLEY SAN 78 SEWER CONST	7,197		1,477	112,000		120,674	
OAKLEY SAN 78 SEWER BOND					498,000	498,000	
OAKLEY SANIT CAPITAL RES	181,464			204,000		385,464	
OAKLEY SANIT DIST BD	107					107	
RODEO SANIT DIST	155,581					155,581	144
RODEO SAN CAP OUT RES	48,119					48,119	
RODEO SAN PLANT CONSTR	328,130					328,130	
RODEO SAN BOND DEBT SV	62,657				807,000	869,657	70
WEST SANITARY DISTRICT	650,155					650,155	430
WEST SAN 1970 BOND CONSTR	89,764		33,327	6,817,000		6,940,091	
WEST TREAT PLANT CONSTR	213,049		2,771	300,000		515,820	
WEST SAN IMPROVEMENTS	145,560		20,278	859,000		1,024,838	
WEST SAN WPC PLANT CONSTR	906		11,501	363,000		375,407	
WEST SAN WASTE WTR CAP IM	247,126		28,831	884,000		1,159,957	
WEST SANITARY DIST BONDS	5,719				83,000	88,719	48
WEST SAN 1970 BONDS	503,739				13,695,000	14,198,739	1,351
SAN DIST 7A Z1 W PITTSBRG	214,210	9,553	3,014	100,000		326,777	20,686
SAN 7A Z1 CAPITAL IMPVT	2,312		9,647	262,800		274,759	5,323
SAN DIST 7A Z2 PITTSBURG	72,134					72,134	219
SAN 7A SUBREG CONSTR FD	33,350		37,782	1,714,700		1,785,832	
SAN DIST 7A Z3 ANTIOCH	99,669					99,669	288
SANIT DIST 7A-CAP OUTLAY	30,465	1,763	69,537	3,000,000		3,101,765	276
SAN 7A GENERAL	410,071	318				410,389	1,935
STEGE SANIT DIST	21,711					21,711	142
SAN 7A SWR REVENUE BD A	735		72,638	24,744,800	21,000,000	45,818,173	
STEGE SEWAGE WORKS FUND	225		41,380	1,479,000		1,520,605	
SAN 7A SWR BD REDEMP A		1,166,160			9,200,000	10,366,160	
STEGE SAN DIST CONST FD	3,734			245,000		248,734	
STEGE SANITARY DIST BD	60,967		4,168		1,010,000	1,075,135	148
TOTAL	$ 6,190,333	1,177,862	1,251,603	77,605,300	52,334,000	138,559,098	115,173

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$				9,369	9,369	CEN CC SAN BOND 1 DS
	70,030	4,685,000		16,068	4,771,714	CEN CC SAN BOND 2 DS
				3	3	CEN CC SAN BD PACHECO
295				12,938	13,286	CROCK-VALONA SANITARY
				365,230	365,230	CROCK-VALONA SAN CONST
		715,000		104,832	819,889	CROCK-VALONA SAN BD SV
4,783				527,848	532,719	MT VIEW SANITARY DIST
				667,940	667,940	MT VIEW SANITARY CAP C
	1,030	635,000		39,698	675,767	MT VIEW SAN BOND DBT SV
				92,756	172,936	OAKLEY SANITARY DIST
				120,674	120,674	OAKLEY SAN 78 SEWER CONST
		498,000			498,000	OAKLEY SAN 78 SEWER BOND
				385,464	385,464	OAKLEY SANIT CAPITAL RES
				107	107	OAKLEY SANIT DIST BD
9,325				146,112	155,581	RODEO SANIT DIST
				48,119	48,119	RODEO SAN CAP OUT RES
				328,130	328,130	RODEO SAN PLANT CONSTR
	119	807,000		62,468	869,657	RODEO SAN BOND DEBT SV
416,345				233,380	650,155	WEST SANITARY DISTRICT
				6,940,091	6,940,091	WEST SAN 1970 BOND CONSTR
				515,820	515,820	WEST TREAT PLANT CONSTR
				1,024,838	1,024,838	WEST SAN IMPROVEMENTS
				375,407	375,407	WEST SAN WPC PLANT CONSTR
				1,159,957	1,159,957	WEST SAN WASTE WTR CAP IM
	2,508	83,000		3,163	88,719	WEST SANITARY DIST BONDS
		13,695,000		502,388	14,198,739	WEST SAN 1970 BONDS
				306,091	326,777	SAN DIST 7A Z1 W PITTSBRG
				269,436	274,759	SAN 7A Z1 CAPITAL IMPVT
				71,915	72,134	SAN DIST 7A Z2 PITTSBURG
				1,785,832	1,785,832	SAN 7A SUBREG CONSTR FD
				99,381	99,669	SAN DIST 7A Z3 ANTIOCH
1,433				3,100,056	3,101,765	SANIT DIST 7A-CAP OUTLAY
				408,454	410,389	SAN 7A GENERAL
7,686				13,883	21,711	STEGE SANIT DIST
		21,000,000		24,818,173	45,818,173	SAN 7A SWR REVENUE BD A
				1,520,605	1,520,605	STEGE SEWAGE WORKS FUND
		9,200,000		1,166,160	10,366,160	SAN 7A SWR BD REDEMP A
				248,734	248,734	STEGE SAN DIST CONST FD
		1,010,000		64,987	1,075,135	STEGE SANITARY DIST BD
$ 1,664,998	73,711	52,334,000		84,371,216	138,559,098	TOTAL

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
HOSPITAL DISTRICTS							
LOS MEDANOS COM HOSP DT	$ 506					506	414
LOS MEDANOS HOSP DEBT	1,052					1,052	2,422
MT DIABLO HOSPITAL DIST	55,980					55,980	
MT DIABLO HOSP DEBT SER	16					16	
TAX REDUCTION MT D HOSP	53,841-	70				53,771-	
CONCORD HOSP BOND DS	4,276				300,000	304,276	176
W CC CO HOSP DIST	1,256					1,256	1,027
TOTAL	$ 9,245	70			300,000	309,315	4,039
CEMETERY DISTRICTS							
ALAMO LAF CEMETERY DIST	$ 26,793					26,793	51
B B K UNION CEMETERY	13,590					13,590	31
TOTAL	$ 40,383					40,383	82
LANDSCPNG & LGHTNG DISTRS							
ASSMT LL-2 W PITTSBURG	$ 80,605					80,605	539
TOTAL	$ 80,605					80,605	539
RECREATION & PARK DISTRS							
AMBROSE REC & PARK DIST	$ 62,222	12,550	3,175			77,947	223
AMBROSE R & P STATE GRANT	189		1,450	45,100		46,739	12,262
BRENTWOOD REC & PARK	49,166					49,166	51
GR VALLEY REC-PARK DIST	8,286		3,210			11,496	1,440
GR VALLEY REC PK CAP O	2,457		218	7,500		10,175	
P H REC & PARK DIST	78,478	2,970	69,929			151,377	858
P H REC & PARK-BOND	18,654				485,000	503,654	152
PL H REC&PK DEBT SVC 1	1-					1-	
ROLLING-WILART REC & PK	9,395		520			9,915	7
TOTAL	$ 228,846	15,520	78,502	52,600	485,000	860,468	14,993
PUBLIC UTILITIES DISTRS							

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
						HOSPITAL DISTRICTS
$				92	506	LOS MEDANOS COM HOSP DT
				1,370-	1,052	LOS MEDANOS HOSP DEBT
				55,980	55,980	MT DIABLO HOSPITAL DIST
				16	16	MT DIABLO HOSP DEBT SER
				53,771-	53,771-	TAX REDUCTION MT D HOSP
		300,000		4,100	304,276	CONCORD HOSP BOND DS
				229	1,256	W CC CO HOSP DIST
$		300,000		5,276	309,315	TOTAL
						CEMETERY DISTRICTS
$ 1,566				25,176	26,793	ALAMO LAF CEMETERY DIST
7,424				6,135	13,590	B B K UNION CEMETERY
$ 8,990				31,311	40,383	TOTAL
						LANDSCPNG & LGHTNG DISTRS
$				80,066	80,605	ASSMT LL-2 W PITTSBURG
$				80,066	80,605	TOTAL
						RECREATION & PARK DISTRS
$ 26,635				51,089	77,947	AMBROSE REC & PARK DIST
				34,477	46,739	AMBROSE R & P STATE GRANT
1,459				47,656	49,166	BRENTWOOD REC & PARK
				10,056	11,496	GR VALLEY REC-PARK DIST
				10,175	10,175	GR VALLEY REC PK CAP C
51,670				98,849	151,377	P H REC & PARK DIST
		485,000		18,502	503,654	P H REC & PARK-BOND
				1-	1-	PL H REC&PK DEBT SVC 1
13				9,895	9,915	ROLLING-WILART REC & PK
$ 79,777		485,000		280,698	860,468	TOTAL
						PUBLIC UTILITIES DISTRS

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
DIABLO PUBLIC UTIL BOND	$ 27					27	
DIABLO PU ASMT 1956-1 BD	280					280	
SOUTHERN PUBLIC UTILITY	2,486					2,486	
TOTAL	$ 2,793					2,793	
MUNICIPAL IMPROVEMENT DIS							
BETHEL ISLAND MUNI IMP	$ 41,754	50				41,804	4,104
BETHEL ISL MUNI IMP BD	6,631				200,000	206,631	8
TOTAL	$ 48,385	50			200,000	248,435	4,112
WATER DISTRICTS							
CASTLE ROCK CO WTR DIST	$ 11,625					11,625	235
CASTLE RK CO WTR BOND	78					78	
C C CO WATER	1,036					1,036	848
CCC WTR-TAX LEVY LND ONLY							203
CRKT-VAL CO WATER DIST	674					674	
CROCKETT-VAL WATER BD	2,124				640,000	642,124	23
EL SOBRANTE WATER	117					117	
GREG GARDENS WTR BOND	1,267				40,000	41,267	28
OAKLEY WTR IMP 1 BOND			844		45,000	45,844	
SAN MIGUEL WTR BOND	131				10,000	10,131	3
SAN RAMON WTR DIST	4,763					4,763	
SAN RAMON WTR DIST BD	26,849				740,000	766,849	252
WALNUT CO WATER BD FD	6,481				67,000	73,481	2
TOTAL	$ 55,145		844		1,542,000	1,597,989	1,594
1915 ACT ASSESSMENT DISTR							
ALCOSTA BLVD ASSMT 1966-1	$ 125,568				25,000	150,568	
AMADOR VALLEY WATER 64-3	284-				49,500	49,216	
BETHEL ISLAND ASSMT 65-4	1,139				3,000	4,139	
BLCKHWK AREA ASSMT 80-3					3,014,387	3,014,387	
CLEARLAND HGTS ASSMT 60-7	3,019					3,019	
COUNTRY CLUB DR ASMT 72-1	13,369				98,000	111,369	
ASSMT 1979-5 CR CNYN RD	76,958	153,329			2,918,174	3,148,461	

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$				27	27	DIABLO PUBLIC UTIL BOND
				280	280	DIABLO PU ASMT 1956-1 BD
				2,486	2,486	SOUTHERN PUBLIC UTILITY
$				2,793	2,793	TOTAL
						MUNICIPAL IMPROVEMENT DIS
$				37,700	41,804	BETHEL ISLAND MUNI IMP
	300	200,000		6,323	206,631	BETHEL ISL MUNI IMP BD
$	300	200,000		44,023	248,435	TOTAL
						WATER DISTRICTS
$				11,390	11,625	CASTLE ROCK CO WTR DIST
				78	78	CASTLE RK CO WTR BOND
				188	1,036	C C CO WATER
				203-		CCC WTR-TAX LEVY LND ONLY
				674	674	CRKT-VAL CO WATER DIST
	1,005	640,000		1,096	642,124	CROCKETT-VAL WATER BD
				117	117	EL SOBRANTE WATER
	638	40,000		601	41,267	GREG GARDENS WTR BOND
		45,000		844	45,844	OAKLEY WTR IMP 1 BOND
	238	10,000		110-	10,131	SAN MIGUEL WTR BOND
				4,763	4,763	SAN RAMON WTR DIST
	7,100	740,000		19,497	766,849	SAN RAMON WTR DIST BD
	117	67,000		6,362	73,481	WALNUT CO WATER BD FD
$	9,098	1,542,000		45,297	1,597,989	TOTAL
						1915 ACT ASSESSMENT DISTR
$	10,634	25,000	11,808	103,126	150,568	ALCOSTA BLVD ASSMT 1966-1
	19	49,500	807	1,110-	49,216	AMADOR VALLEY WATER 64-3
		3,000	369	770	4,139	BETHEL ISLAND ASSMT 65-4
		3,014,387			3,014,387	BLCKHWK AREA ASSMT 80-3
			2,462	557	3,019	CLEARLAND HGTS ASSMT 60-7
	175	98,000	363	12,831	111,369	COUNTRY CLUB DR ASMT 72-1
	386	2,918,174		229,901	3,148,461	ASSMT 1979-5 CR CNYN RD

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						LIABILITIES
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
ASSMT 1979-4 CR CNYN RD	$ 257,163	31,951			4,507,199	4,796,313	
ASSMT 1979-2 DSC BAY FRHS	67,482	742			270,093	338,317	
DANVILLE PARKG ASSMT 73-4	3,934				258,000	261,934	
EL VERANO WATER 1960-4	605					605	
GREGORY MEADOWS ASSMT 1	536					536	
ICHABOD LANE ASSMT 1961-4	106-				2,688	2,582	
MIMS AVENUE ASSMT 1959-3	2,586					2,586	
MONTCLAIR HIGHLANDS 60-5	2,118					2,118	
MT DIABLO BLVD ASSMT 62-7	149-					149-	
PACHECO DRAINAGE 1970-2	2,182				9,000	11,182	
RISA ROAD ASSESSMENT 67-2	2,705				13,000	15,705	
RODEO 7TH STREET 1961-3	960					960	
ROUND HILL ESTATES 1959-2	364					364	
ROUND HILL ESTATES 2 62-2	2,787					2,787	
ROUND HILL ESTATES 3 67-1	17,512				17,000	34,512	
ROUND HILL ROAD 1969-1	23,188				125,000	148,188	
SAN RAMON ASSESSMENT 73-3	1,381,711				6,930,000	8,311,711	
SAN RAMON HEIGHTS 1961-7	263					263	
SAN RAMON SEWER IMPR 75-1	12,758				46,000	58,758	
TRACT 2747 ASSMT 1961-1	77					77	
TRACT 2882 ASSMT 1962-3	2,484					2,484	7-
TRACT 3306 ASSMT 1964-4	786					786	
ASMT 1975-4 SR STM DR BND	5,746	351			70,000	76,097	
TOTAL	$ 2,007,461	186,373			18,356,041	20,549,875	7-
1915 ACT SANITARY ASSMTS							
BYRON SANITARY PROJ 57-1	$ 1,724				3,964	5,688	
CENTRAL SANITARY LID 25	26,493				91,000	117,493	
CENTRAL SANITARY LID 42	601					601	
CENTRAL SANITARY LID 43	14,594					14,594	
CENTRAL SANITARY LID 44	26,415				48,000	74,415	
CENTRAL SANITARY LID 45	20,227				37,000	57,227	
CENTRAL SANITARY LID 46	1,707				6,000	7,707	
CENTRAL SANITARY LID 47	32,893				91,000	123,893	
CENTRAL SANITARY LID 48	3,723				16,000	19,723	
CENTRAL SANITARY LID 49	13,419				36,000	49,419	
CENTRAL SANITARY LID 50	2,880					2,880	
CENTRAL SANITARY LID 51	5,846				38,000	43,846	

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$		4,507,199		289,114	4,796,313	ASSMT 1979-4 CR CNYN RD
		270,093	7,772	60,452	338,317	ASSMT 1979-2 DSC BAY FRHS
		258,000	3,581	353	261,934	DANVILLE PARKG ASSMT 73-4
			50	555	605	EL VERANO WATER 1960-4
			60	476	536	GREGORY MEADOWS ASSMT 1
		2,688	112	218-	2,582	ICHABOD LANE ASSMT 1961-4
			998	1,588	2,586	MIMS AVENUE ASSMT 1959-3
			688	1,430	2,118	MONTCLAIR HIGHLANDS 60-5
			1,531	1,680-	149-	MT DIABLO BLVD ASSMT 62-7
		9,000	820	1,362	11,182	PACHECO DRAINAGE 1970-2
		13,000	591	2,114	15,705	RISA ROAD ASSESSMENT 67-2
			649	311	960	RODEO 7TH STREET 1961-3
				364	364	ROUND HILL ESTATES 1959-2
	2,000		2,912	2,125-	2,787	ROUND HILL ESTATES 2 62-2
		17,000	725	16,787	34,512	ROUND HILL ESTATES 3 67-1
	2,591	125,000	3,861	16,736	148,188	ROUND HILL ROAD 1969-1
	40,625	6,930,000	833,051	508,035	8,311,711	SAN RAMON ASSESSMENT 73-3
			475	212-	263	SAN RAMON HEIGHTS 1961-7
	98	46,000	21,583	8,923-	58,758	SAN RAMON SEWER IMPR 75-1
	2,000			1,923-	77	TRACT 2747 ASSMT 1961-1
			72	2,419	2,484	TRACT 2882 ASSMT 1962-3
			1,444	658-	786	TRACT 3306 ASSMT 1964-4
		70,000	97	6,000	76,097	ASMT 1975-4 SR STM DR BND
$	58,528	18,356,041	896,881	1,238,432	20,549,875	TOTAL
						1915 ACT SANITARY ASSMTS
$		3,964	1,019	705	5,688	BYRON SANITARY PROJ 57-1
		91,000	1,518	24,975	117,493	CENTRAL SANITARY LID 25
	56		1,128	583-	601	CENTRAL SANITARY LID 42
			5,016	9,578	14,594	CENTRAL SANITARY LID 43
		48,000	2,137	24,278	74,415	CENTRAL SANITARY LID 44
		37,000	768	19,459	57,227	CENTRAL SANITARY LID 45
		6,000	429	1,278	7,707	CENTRAL SANITARY LID 46
	1,050	91,000	1,337	30,506	123,893	CENTRAL SANITARY LID 47
		16,000	275	3,448	19,723	CENTRAL SANITARY LID 48
		36,000	767	12,652	49,419	CENTRAL SANITARY LID 49
			7,448	4,568-	2,880	CENTRAL SANITARY LID 50
		38,000	1,633	4,213	43,846	CENTRAL SANITARY LID 51

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
CENTRAL SANITARY LID 52	$ 67,910				250,000	317,910	
CENTRAL SANITARY LID 53	7,416				36,000	43,416	
CENTRAL SANITARY LID 54	58,154				465,000	523,154	
CENTRAL SANITARY LID 55	2,648				38,000	40,648	
MT VIEW SANITARY ASSMT 8	909					909	
MT VIEW SANITARY ASSMT 9	1,650				6,000	7,650	
OAKLEY SAN SERIES 3	173					173	
OAKLEY SAN CYPRESS ROAD	2,680				33,000	35,680	
WEST SAN ASSESSMENT 30	168					168	
WEST SAN ASSESSMENT 31	1,282					1,282	
WEST SAN ASSESSMENT 32	273					273	
WEST SAN ASSESSMENT 33	7,988				16,000	23,988	
WEST SAN ASSESSMENT 34	1,957				3,000	4,957	
WEST SAN ASSESSMENT 35	2,122				4,000	5,122	
SAN PABLO SAN ASSMT 36	4,881				47,000	51,881	
TOTAL	$ 309,733				1,264,964	1,574,697	
TOTAL	$ 9,855,559	1,380,175	1,340,240	78,086,900	74,510,005	165,172,879	448,453

TABLE 4

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	PREPAID BONDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$	3,150	250,000	6,034	58,726	317,910	CENTRAL SANITARY LID 52
		36,000	2,329	5,087	43,416	CENTRAL SANITARY LID 53
	10,891	465,000	22,920	24,343	523,154	CENTRAL SANITARY LID 54
		38,000	397	2,251	40,648	CENTRAL SANITARY LID 55
			649	260	909	MT VIEW SANITARY ASSMT 8
		6,000	799	851	7,650	MT VIEW SANITARY ASSMT 9
			30	143	173	OAKLEY SAN SERIES 3
	35	33,000	1,151	1,494	35,680	OAKLEY SAN CYPRESS ROAD
	18		834	684-	168	WEST SAN ASSESSMENT 30
	1,000		5,014	4,732-	1,282	WEST SAN ASSESSMENT 31
			696	423-	273	WEST SAN ASSESSMENT 32
		16,000	337	7,651	23,988	WEST SAN ASSESSMENT 33
		3,000	220	1,737	4,957	WEST SAN ASSESSMENT 34
		4,000		1,122	5,122	WEST SAN ASSESSMENT 35
		47,000		4,881	51,881	SAN PABLO SAN ASSMT 36
$	16,200	1,264,964	64,885	228,648	1,574,697	TOTAL
$ 1,797,673	157,861	74,510,005	961,766	87,297,121	165,172,879	TOTAL

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
RURAL FIRE DISTRICTS						
KENSINGTON FIRE	$	21,950	750,690	594,189		178,451
KENS FIRE CAP RES FND		58,560	6,580			65,140
KENSINGTON 1969 DEBT		14,387	16,189			30,576
LAF FIRE DIST BD		5,520-	11,040	5,425	4,760	4,855
RODEO FIRE		42,070	579,529	615,061		6,538
S RAM FIRE PROT EXP FD		102,556	3,583	201		105,938
SAN RAMON VALLEY FIRE		138,113	2,689,390	2,903,666		76,163-
SAN RAMON FIRE ZONE 1		23,600	27,274			50,874
SAN RAMON VALLEY CAP O/L		170,878	124,977	25,403-		321,258
SAN RAMON FIRE CAP OUTLAY		308-				308-
TOTAL	$	566,286	4,209,252	4,093,139	4,760	687,159
SOIL CONSERVATION DISTRS						
CC RESOURCE CONSERVATN	$	1,268	49,766	49,717		1,317
TOTAL	$	1,268	49,766	49,717		1,317
COMMUNITY SERVICES DISTRS						
KENSGTN COMMUNITY SERV	$	5,433	517,586	444,461		78,558
DIABLO COMMUNITY SERV		309	55,044	56,293		940-
TOTAL	$	5,742	572,630	500,754		77,618
MOSQUITO ABATEMENT DISTRS						
CCC MOSQ ABATE DIST #1	$	41,628	342,776	345,398	126,134	165,140
DIABLO VALLEY MOSQUITO		1,886	89,252	79,032	26,021	38,127
TOTAL	$	43,514	432,028	424,430	152,155	203,267
SANITARY DISTRICTS						
BYRON SANIT DIST	$	8,583	7,949	12,113		4,419
BYRON SAN BOND DEBT SV		321	1,949	2,333	2,342	2,279
CENTRAL SANITARY DIST		692,395-	31,808,613	31,408,604	597,305	304,919
CEN SANITARY CONSTR		35,422,986	20,729,703	19,649,597		36,503,092
CEN CC SAN BOND 1 DS		9,369				9,369
CEN CC SAN BOND 2 DS		6,372	474,118	464,423		16,067
CEN CC SAN BD PACHECO		3				3

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
CROCK-VALONA SANITARY	$ 9,830-	152,433	175,640	45,975	12,938
CROCK-VALONA SAN CONST	452,346	157,183	194,299	50,000-	365,230
CROCK-VALONA SAN BD SV	424	73,231	125,298	156,474	104,831
MT VIEW SANITARY DIST	63,247	1,016,002	722,173	170,772	527,848
MT VIEW SANITARY CAP O	549,802	82,127	63,989	100,000	667,940
MT VIEW SAN BOND DBT SV	982	52,841	48,775	34,650	39,698
OAKLEY SANITARY DIST	261,339-	162,370	196,661	388,386	92,756
OAKLEY SAN 78 SEWER CONST	301,338	13,379	194,043		120,674
OAKLEY SAN 78 SEWER BOND		26,950	26,950		
OAKLEY SANIT CAPITAL RES	194,576	190,888			385,464
OAKLEY SANIT DIST BD	107				107
RODEO SANIT DIST	92,587	293,684	263,752	23,592	146,111
RODEO SAN CAP OUT RES	48,119				48,119
RODEO SAN PLANT CONSTR	368,820	292,572	333,262		328,130
RODEO SAN BOND DEBT SV	409	83,577	79,150	57,632	62,468
WEST SANITARY DISTRICT	213,509	2,615,788	10,872,287	8,276,371	233,381
WEST SAN 1970 BOND CONSTR	543,154	7,046,937		650,000-	6,940,091
WEST TREAT PLANT CONSTR	560,894	6,087,517		6,132,591-	515,820
WEST SAN IMPROVEMENTS	2,643,966	95,016-		1,524,113-	1,024,837
WEST SAN WPC PLANT CONSTR	264,645	110,763			375,408
WEST SAN WASTE WTR CAP IM	806,248	107,032		246,677	1,159,957
WEST SANITARY DIST BONDS	163	43,015	40,015		3,163
WEST SAN 1970 BONDS	118,319-	1,213,457	1,041,410	448,660	502,388
SAN DIST 7A Z1 W PITTSBRG	341,499	417,520	261,179	191,749-	306,091
SAN 7A Z1 CAPITAL IMPVT	245,000	29,759	5,323		269,436
SAN DIST 7A Z2 PITTSBURG	20	230,128		158,233-	71,915
SAN 7A SUBREG CONSTR FD	50,000	627,236		1,108,596	1,785,832
SAN DIST 7A Z3 ANTIOCH	200-	283,851		184,270-	99,381
SANIT DIST 7A-CAP OUTLAY	6,573,514	6,500,480	17,805,648	7,831,711	3,100,057
SAN 7A GENERAL		318	472	408,609	408,455
STEGE SANIT DIST	11,277	120,854	213,902	95,655	13,884
SAN 7A SWR REVENUE BD A	25,297,842	9,473,691	1,548,768	8,404,591-	24,818,174
STEGE SEWAGE WORKS FUND	1,375,144	184,961		39,500-	1,520,605
SAN 7A SWR BD REDEMP A			600,445	1,766,605	1,166,160
STEGE SAN DIST CONST FD	249,550			816-	248,734
STEGE SANITARY DIST BD	21,390	157,183	147,173	33,587	64,987
TOTAL	$ 75,636,123	90,775,043	86,497,684	4,457,736	84,371,218

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
HOSPITAL DISTRICTS						
LOS MEDANOS COM HOSP DT	$	2,001-	299,993	297,900		92
LOS MEDANOS HOSP DEBT		1,539-	992,762	992,593		1,370-
MT DIABLO HOSPITAL DIST		55,961	19			55,980
MT DIABLO HOSP DEBT SER		16				16
TAX REDUCTION MT D HOSP			53,771-			53,771-
CONCORD HOSP BOND DS		10,591	100,510	107,000		4,101
W CC CO HOSP DIST		4,868-	737,844	732,747		229
TOTAL	$	58,160	2,077,357	2,130,240		5,277
CEMETERY DISTRICTS						
ALAMO LAF CEMETERY DIST	$	11,753	55,981	48,558	6,000	25,176
B B K UNION CEMETERY		7,910	66,941	69,280	564	6,135
TOTAL	$	19,663	122,922	117,838	6,564	31,311
LANDSCPNG & LGHTNG DISTRS						
ASSMT LL-2 W PITTSBURG	$		80,605	539		80,066
TOTAL	$		80,605	539		80,066
RECREATION & PARK DISTRS						
AMBROSE REC & PARK DIST	$	33,022	515,675	584,131	86,523	51,089
AMBROSE R & P STATE GRANT		84,526	31,385		81,433-	34,478
BRENTWOOD REC & PARK		28,926	42,401	23,670		47,657
GR VALLEY REC-PARK DIST		2,884	17,441	12,951	2,681	10,055
GR VALLEY REC PK CAP O		9,363	812			10,175
P H REC & PARK DIST		187,676	1,073,498	1,166,711	4,386	98,849
P H REC & PARK-BOND		7,211	120,458	128,335	19,168	18,502
PL H REC&PK DEBT SVC 1		133		1-	134-	
PL H REC&PK DEBT SVC 2		16			16-	
PLH REC & PK DEBT SVC 3		4			4-	
ROLLING-WILART REC & PK		5,044	14,277	14,772	5,346	9,895
TOTAL	$	358,805	1,815,947	1,930,569	36,517	280,700
PUBLIC UTILITIES DISTRS						
DIABLO PUBLIC UTIL BOND	$	27				27

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
DIABLO PU ASMT 1956-1 BD	$	280				280
SOUTHERN PUBLIC UTILITY		8,101		5,616		2,485
TOTAL	$	8,408		5,616		2,792
MUNICIPAL IMPROVEMENT DIS						
BETHEL ISLAND MUNI IMP	$	50,751	98,118	111,169		37,700
BETHEL ISL MUNI IMP BD		72	27,701	27,900	6,450	6,323
TOTAL	$	50,823	125,819	139,069	6,450	44,023
WATER DISTRICTS						
CASTLE ROCK CO WTR DIST	$	6,516	14,201	9,326		11,391
CASTLE RK CO WTR BOND		56	21			77
C C CO WATER		2,867-	616,048	612,992		189
CCC WTR-TAX LEVY LND ONLY		145-	535,477	535,535		203-
CRKT-VAL CO WATER DIST		674				674
CROCKETT-VAL WATER BD		230	54,698	53,833		1,095
EL SOBRANTE WATER		386-	15,503	15,000		117
GREG GARDENS WTR BOND		499	43,502	43,400		601
OAKLEY WTR IMP 1 BOND		1	16,969	17,250	1,125	845
SAN MIGUEL WTR BOND		48	5,555	5,713		110-
SAN RAMON WTR DIST		4,763				4,763
SAN RAMON WTR DIST BD		3,766	254,931	258,400	19,200	19,497
WALNUT CO WATER BD FD		63	7,605	7,711	6,404	6,361
TOTAL	$	13,218	1,564,510	1,559,160	26,729	45,297
1915 ACT ASSESSMENT DISTR						
ALCOSTA BLVD ASSMT 1966-1	$	79,853	70,963	47,691		103,125
AMADOR VALLEY WATER 64-3		4,434	34,309	39,853		1,110-
BETHEL ISLAND ASSMT 65-4		1,586	2,409	3,225		770
CLEARLAND HGTS ASSMT 60-7		557				557
COUNTRY CLUB DR ASMT 72-1		11,266	16,689	15,124		12,831
ASSMT 1979-5 CR CNYN RD			454,928	225,026		229,902
ASSMT 1979-4 CR CNYN RD			479,381	190,267		289,114
ASSMT 1979-2 DSC BAY FRHS			77,558	17,106		60,452
DANVILLE PARKG ASSMT 73-4		38,404	893	38,945		352
EL VERANO WATER 1960-4		555				555
GREGORY MEADOWS ASSMT 1		476				476

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
ICHABOD LANE ASSMT 1961-4	$	145	1,676	2,038		217-
MIMS AVENUE ASSMT 1959-3		1,478	110			1,588
MONTCLAIR HIGHLANDS 60-5		1,430				1,430
MT DIABLO BLVD ASSMT 62-7		1,680-				1,680-
PACHECO DRAINAGE 1970-2		1,510	1,517	1,665		1,362
RISA ROAD ASSESSMENT 67-2		2,438	3,545	3,870		2,113
RODEO 7TH STREET 1961-3		311				311
ROUND HILL ESTATES 1959-2		364				364
ROUND HILL ESTATES 2 62-2		2,125-				2,125-
ROUND HILL ESTATES 3 67-1		17,696	9,167	10,075		16,788
ROUND HILL ROAD 1969-1		13,925	25,761	22,950		16,736
SAN RAMON ASSESSMENT 73-3		465,178	1,116,913	1,074,056		508,035
SAN RAMON HEIGHTS 1961-7		212-				212-
SAN RAMON SEWER IMPR 75-1		1,609-	50,222	57,536		8,923-
TRACT 2747 ASSMT 1961-1		1,923-				1,923-
TRACT 2882 ASSMT 1962-3		2,419				2,419
TRACT 3306 ASSMT 1964-4		22,888		23,546		658-
ASMT 1975-4 SR STM DR BND		4,160	11,009	9,169		6,000
TOTAL	$	663,524	2,357,050	1,782,142		1,238,432
1915 ACT SANITARY ASSMTS						
BYRON SANITARY PROJ 57-1	$	935	2,043	2,273		705
CENTRAL SANITARY LID 25		16,510	26,920	18,455		24,975
CENTRAL SANITARY LID 42		583-				583-
CENTRAL SANITARY LID 43		21,788		12,210		9,578
CENTRAL SANITARY LID 44		25,788	30,815	32,325		24,278
CENTRAL SANITARY LID 45		19,643	22,166	22,350		19,459
CENTRAL SANITARY LID 46		1,891	2,762	3,375		1,278
CENTRAL SANITARY LID 47		28,245	41,031	38,770		30,506
CENTRAL SANITARY LID 48		6,320	7,071	9,943		3,448
CENTRAL SANITARY LID 49		11,213	15,694	14,255		12,652
CENTRAL SANITARY LID 50		4,568-				4,568-
CENTRAL SANITARY LID 51		1,948	7,518	5,253		4,213
CENTRAL SANITARY LID 52		59,205	70,931	71,410		58,726
CENTRAL SANITARY LID 53		2,182	6,170	3,265		5,087
CENTRAL SANITARY LID 54		26,614	105,076	107,346		24,344
CENTRAL SANITARY LID 55		2,664	4,469	4,883		2,250
MT VIEW SANITARY ASSMT 8		260				260
MT VIEW SANITARY ASSMT 9		1,869	1,437	2,455		851

TABLE 4A

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
OAKLEY SAN SERIES 3	$ 143				143
OAKLEY SAN CYPRESS ROAD	2,098	5,896	6,500		1,494
WEST SAN ASSESSMENT 30	684-				684-
WEST SAN ASSESSMENT 31	4,732-				4,732-
WEST SAN ASSESSMENT 32	3,657		4,080		423-
WEST SAN ASSESSMENT 33	11,877	13,087	17,314		7,650
WEST SAN ASSESSMENT 34	2,365	1,572	2,200		1,737
WEST SAN ASSESSMENT 35	1,152	1,240	1,270		1,122
SAN PABLO SAN ASSMT 36	5,001	6,760	6,880		4,881
TOTAL	$ 242,801	372,658	386,812		228,647
TOTAL	$ 77,668,335	104,555,587	99,617,709	4,690,911	87,297,124

SECTION 5
SCHOOL DISTRICTS

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TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
ELEMENTARY SCHOOL DISTRCT							
BRENTWOOD ELEM COMM REV	$ 10,864					10,864	
BRENTWOOD ELEM GEN	1,274,454	45,469	3,146			1,323,069	158,200
BRENTWOOD SPECIAL RESERVE	52,430-					52,430-	86,500-
BRENTWOOD ELEM BOND RET	10,106				210,000	220,106	
BYRON ELEM COMM REV	9,491					9,491	
BYRON ELEM GEN	92,344	31,087	5,637			129,068	2,737-
BYRON SPECIAL RESERVE	55,897					55,897	2,099
BYRON DEFERRED MTCE	3,150	7,618				10,768	2,559
BYRON ELEM BOND RET	483					483	
BYRON ELEM LEASE PURCHASE	42,020					42,020	27,262
CANYON ELEM COMM REV	571					571	
CANYON ELEM GEN	18,988	598	233			19,819	974
CANYON ELEM BOND RET	276					276	
KNIGHTSEN ELEM COMM REV	13,021					13,021	
KNIGHTSEN SPECIAL RESERVE	59,113					59,113	19,791
KNIGHTSEN ELEM GEN	208,120	33,790	3,145			245,055	31,307
KNIGHTSEN ELEM DEF MTCE	3,731	3,731				7,462	
KNIGHTSEN ELEM BOND RET	1,219				246,000	247,219	
LAFAYETTE ELEM COMM REV	19,133					19,133	
LAFAYETTE ELEM GEN	1,211,521	41,439	5,201	5,052		1,263,213	339,157
STATE BLDG REPAY	128,262-					128,262-	135,815-
LAFAYETTE ELEM BD RET	17,337				115,000	132,337	
SPEC RES-SELF INSURANCE	10,000					10,000	
BLDG FUND-STANLEY SCH GYM	67,584					67,584	
DEFERRED MAINTENANCE FUND	32,180-	33,334				1,154	2,810
MTZ ELEM BOND RET	23,439				70,000	93,439	
MORAGA ELEM COMM REV	17,222					17,222	
STATE BLDG REPAY	70,441-					70,441-	75,067-
MORAGA ELEM GEN	488,389	58,493	44,650			591,532	137,004
MUSD DEFERRED MAINTENANCE	17,061	31,978	38,380			87,419	83,242
MORAGA EL BLD	1,240					1,240	22,000-
MORAGA ELEM BOND RET	25,218				866,000	891,218	
OAKLEY ELEM COMM REV	10,843					10,843	
OAKLEY ELEM GEN	319,028	140,930	6,418			466,376	114,493
OAKLEY BOND RETIREMENT	8,490				285,000	293,490	
ORINDA ELEM REV	92,745					92,745	
ORINDA ELEM GEN	511,870	70,590	9,369			591,829	77,428
STATE BLDG REPAY	1-					1-	
SPECIAL RESERVE	50,428	728	25,000			76,156	

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
						ELEMENTARY SCHOOL DISTRCT
$ 10,864					10,864	BRENTWOOD ELEM COMM REV
			30,433	1,134,436	1,323,069	BRENTWOOD ELEM GEN
				34,070	52,430-	BRENTWOOD SPECIAL RESERVE
	438	210,000	30	9,638	220,106	BRENTWOOD ELEM BOND RET
9,491					9,491	BYRON ELEM COMM REV
			10,274	121,531	129,068	BYRON ELEM GEN
				53,798	55,897	BYRON SPECIAL RESERVE
			3,580	4,629	10,768	BYRON DEFERRED MTCE
				483	483	BYRON ELEM BOND RET
				14,758	42,020	BYRON ELEM LEASE PURCHASE
571					571	CANYON ELEM COMM REV
			1,214	17,631	19,819	CANYON ELEM GEN
				276	276	CANYON ELEM BOND RET
13,021					13,021	KNIGHTSEN ELEM COMM REV
				39,322	59,113	KNIGHTSEN SPECIAL RESERVE
			12,095	201,653	245,055	KNIGHTSEN ELEM GEN
				7,462	7,462	KNIGHTSEN ELEM DEF MTCE
	1,478	246,000	179	438-	247,219	KNIGHTSEN ELEM BOND RET
19,133					19,133	LAFAYETTE ELEM COMM REV
			118,612	805,444	1,263,213	LAFAYETTE ELEM GEN
			875	6,678	128,262-	STATE BLDG REPAY
	6,500	115,000	110	10,727	132,337	LAFAYETTE ELEM BD RET
				10,000	10,000	SPEC RES-SELF INSURANCE
				67,584	67,584	BLDG FUND-STANLEY SCH GYM
				1,656-	1,154	DEFERRED MAINTENANCE FUND
	16	70,000	42	23,381	93,439	MTZ ELEM BOND RET
17,222					17,222	MORAGA ELEM COMM REV
			152	4,474	70,441-	STATE BLDG REPAY
			125,768	328,760	591,532	MORAGA ELEM GEN
			38,380	34,203-	87,419	MUSD DEFERRED MAINTENANCE
				23,240	1,240	MORAGA EL BLD
	14,700	866,000	336	10,182	891,218	MORAGA ELEM BOND RET
10,843					10,843	OAKLEY ELEM COMM REV
			42,827	309,056	466,376	OAKLEY ELEM GEN
	7,380	285,000	54	1,056	293,490	OAKLEY BOND RETIREMENT
92,745					92,745	ORINDA ELEM REV
			59,884	454,517	591,829	ORINDA ELEM GEN
				1-	1-	STATE BLDG REPAY
				76,156	76,156	SPECIAL RESERVE

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
ORINDA SPECIAL INS RES	$ 3,312	248	10,000			13,560	
ORINDA DEFERRED MTCE	25,001	25,000				50,001	9,826
ORINDA EL RET 4-8D,9AB	1,282					1,282	
ORINDA EL RET 8E,9C-9F	33,215				523,000	556,215	
BOND RET PINOLE-HERC EL	2,128				183,000	185,128	
BOND RET RICH EL 5A-6G	2,705					2,705	
BOND RET RICH EL 6H-I	2,488					2,488	
BOND RET SAN PABLO ELEM	2,866				26,000	28,866	
BOND RET SHELDON ELEM	2,348				13,000	15,348	
VINE HILL ELEM BOND RET	596				10,000	10,596	
WALNUT CREEK COMM REV	32,022					32,022	
WALNUT CREEK GEN	426,032	269,575	5,272			700,879	134,221
DEFERRED MAINTENANCE	24,432	25,000				49,432	
WALNUT CREEK BOND RET	26,477				140,000	166,477	
TOTAL	$ 4,996,986	819,608	156,451	5,052	2,687,000	8,665,097	818,254
HIGH SCHOOL DISTRICTS							
ACALANES UN HI COMM REV	$ 123,068					123,068	
ACALANES UN HI GENERAL	823,903	328,745	11,578			1,164,226	460,474
ACALANES DEFERRED MTCE	75,000	75,000				150,000	149,503
ACALANES BOND RET 3-4	2					2	
ACALANES BOND RET 5-6B	8,757					8,757	
ACALANES BOND RET 6C-6D	13,409					13,409	
BOND RETIREMENT 6E-8B	62,233				1,660,000	1,722,233	
BOND RETIREMENT 8C	7,144				890,000	897,144	
ACALANES ELEM AREA TAX	8,769					8,769	
ALHAMBRA HI 5 BOND RET	65					65	
ALHAM HI 6A-6D BOND RET	15,035				45,000	60,035	
LIBERTY UN HI COMM REV	23,101					23,101	
LIBERTY UN HI GEN	281,461	122,999	13,373	10,100		427,933	18,420
DEVELOPER IMPACT RESERVE	483,878		428			484,306	32,196
SPECIAL INSURANCE RESERVE	10,000					10,000	
LIBERTY UN HI BLDG	49,591					49,591	
SPECIAL RESERVE	45,000					45,000	
LIBERTY UN HI RET 1A-D	9,385					9,385	
LIBERTY UN HI RET 1E-2A	46,285				517,000	563,285	
LIB HI AREA ELEM TAX	1,777					1,777	
BOND RET RICH UN HI 3-4	9,694					9,694	

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$				13,560	13,560	ORINDA SPECIAL INS RES
				40,175	50,001	ORINDA DEFERRED MTCE
				1,282	1,282	ORINDA EL RET 4-8D,9AB
	800	523,000	140	32,275	556,215	ORINDA EL RET 8E,9C-9F
	263	183,000	43	1,822	185,128	BOND RET PINOLE-HERC EL
				2,705	2,705	BOND RET RICH EL 5A-6G
			2	2,486	2,488	BOND RET RICH EL 6H-I
	20	26,000	60	2,786	28,866	BOND RET SAN PABLO ELEM
	1,263	13,000	14	1,071	15,348	BOND RET SHELDON ELEM
		10,000	6	590	10,596	VINE HILL ELEM BOND RET
32,022					32,022	WALNUT CREEK COMM REV
			192,701	373,957	700,879	WALNUT CREEK GEN
				49,432	49,432	DEFERRED MAINTENANCE
		140,000	58	26,419	166,477	WALNUT CREEK BOND RET
$ 205,912	32,858	2,687,000	637,869	4,283,204	8,665,097	TOTAL
						HIGH SCHOOL DISTRICTS
$ 123,068					123,068	ACALANES UN HI COMM REV
			263,254	440,498	1,164,226	ACALANES UN HI GENERAL
				497	150,000	ACALANES DEFERRED MTCE
				2	2	ACALANES BOND RET 3-4
			163	8,594	8,757	ACALANES BOND RET 5-6B
			5,000	8,409	13,409	ACALANES BOND RET 6C-6D
	3,047	1,660,000	687	58,499	1,722,233	BOND RETIREMENT 6E-8B
		890,000	191	6,953	897,144	BOND RETIREMENT 8C
			11,724	2,955-	8,769	ACALANES ELEM AREA TAX
				65	65	ALHAMBRA HI 5 BOND RET
		45,000	57	14,978	60,035	ALHAM HI 6A-6D BOND RET
23,101					23,101	LIBERTY UN HI COMM REV
			85,729	323,784	427,933	LIBERTY UN HI GEN
				452,110	484,306	DEVELOPER IMPACT RESERVE
				10,000	10,000	SPECIAL INSURANCE RESERVE
				49,591	49,591	LIBERTY UN HI BLDG
				45,000	45,000	SPECIAL RESERVE
				9,385	9,385	LIBERTY UN HI RET 1A-D
	683	517,000	179	45,423	563,285	LIBERTY UN HI RET 1E-2A
			2,376	599-	1,777	LIB HI AREA ELEM TAX
	20			9,674	9,694	BOND RET RICH UN HI 3-4

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
RICH HI 5 BOND RET	$ 321,514				3,185,000	3,506,514	
TOTAL	$ 2,419,071	526,744	25,379	10,100	6,297,000	9,278,294	660,593
UNIFIED SCHOOL DISTRICTS							
ANTIOCH UNIF COMM REV	$ 368,291					368,291	
ANTIOCH UNIF GEN	1,453,206	807,968	36,773	95,871		2,393,818	1,092,714
ANTIOCH UNI DEFERRED MTCE	98,816	98,816				197,632	
ANTIOCH UNI BD RET 2-4D	13,185					13,185	
ANTIOCH UNI BD RET 5A-B	351,036				3,850,000	4,201,036	
J SWETT COMM REV	17,900					17,900	
J SWETT GEN	195,838-	692,121	8,112			504,395	226,817
JOHN SWETT CAFETERIA	48,561-	33,587				14,974-	15,860
MTZ UNIF COMM REV	62,991					62,991	
MTZ UNIF GEN	891,805	147,591	156,730	74,472		1,270,598	375,883
STATE BLDG REPAY	20,594-					20,594-	23,986-
MTZ BUILDING		3,953				3,953	
MTZ UNIF DEFERRED MTCE	21,763	48,437				70,200	16,949
MT DIABLO COMM REV	19,852					19,852	
MT DIABLO GEN	154,837-	3,061,987	119,569	481,763		3,508,482	3,680,138
MT DIABLO UN INV	2,341					2,341	
STATE BLDG REPAY	550,038-					550,038-	604,367-
MT DIABLO SPECIAL RESERVE	433,845-					433,845-	653,500-
MT DIABLO BLDG	153,697					153,697	100,891
STATE PROJECT NO 71199	3,594					3,594	
STATE PROJECT NO 71108	67					67	
MT DIABLO DEFERRED MTCE	416,000	387,008				803,008	415,531
MT DIABLO BOND RET	674,938				9,896,000	10,570,938	
PITTS UNIF COMM REV	64,409					64,409	
PITTS UNIF GEN	526,132	565,802	100,073			1,192,007	504,422
STATE BLDG REPAY	2,153-					2,153-	4,475-
PITTS CAFETERIA	390,954	157,246	1,610	31,066		580,876	80,159
PITTS UNIF CHILD CC	339,418	38,193				377,611	13,523
PITTS SPECIAL RESERVE	126,289					126,289	
PITTS UNIF BLDG	3,984					3,984	
V DEL RIO EDA 07-51-82753	3,980-					3,980-	19,800-
PITTS BERNSTEIN	4,421	3,246	45,000			52,667	
PITTS BOYSEN	1,822					1,822	
PITTS UNIF BOND RET	257,134				950,000	1,207,134	

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$	1,218	3,185,000	572	319,724	3,506,514	RICH HI 5 BOND RET
$ 146,169	4,968	6,297,000	369,932	1,799,632	9,278,294	TOTAL
						UNIFIED SCHOOL DISTRICTS
$ 368,291					368,291	ANTIOCH UNIF COMM REV
			482,702	818,402	2,393,818	ANTIOCH UNIF GEN
				197,632	197,632	ANTIOCH UNI DEFERRED MTCE
	5,195			7,990	13,185	ANTIOCH UNI BD RET 2-4D
	143,513	3,850,000	1,216	206,307	4,201,036	ANTIOCH UNI BD RET 5A-B
17,900					17,900	J SWETT COMM REV
			282,501	4,923-	504,395	J SWETT GEN
			3,480	34,314-	14,974-	JOHN SWETT CAFETERIA
62,991					62,991	MTZ UNIF COMM REV
			137,702	757,013	1,270,598	MTZ UNIF GEN
			71	3,321	20,594-	STATE BLDG REPAY
				3,953	3,953	MTZ BUILDING
				53,251	70,200	MTZ UNIF DEFERRED MTCE
19,852					19,852	MT DIABLO COMM REV
			1,036,963	1,208,619-	3,508,482	MT DIABLO GEN
				2,341	2,341	MT DIABLO UN INV
			7,941	46,388	550,038-	STATE BLDG REPAY
				219,655	433,845-	MT DIABLO SPECIAL RESERVE
				52,806	153,697	MT DIABLO BLDG
				3,594	3,594	STATE PROJECT NO 71199
				67	67	STATE PROJECT NO 71108
				387,477	803,008	MT DIABLO DEFERRED MTCE
	24,343	9,896,000	4,526	646,069	10,570,938	MT DIABLO BOND RET
64,409					64,409	PITTS UNIF COMM REV
			193,056	494,529	1,192,007	PITTS UNIF GEN
			88	2,234	2,153-	STATE BLDG REPAY
				500,717	580,876	PITTS CAFETERIA
				364,088	377,611	PITTS UNIF CHILD CC
				126,289	126,289	PITTS SPECIAL RESERVE
				3,984	3,984	PITTS UNIF BLDG
				15,820	3,980-	V DEL RIO EDA 07-51-82753
				52,667	52,667	PITTS BERNSTEIN
				1,822	1,822	PITTS BOYSEN
		950,000	1,349	255,785	1,207,134	PITTS UNIF BOND RET

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
RICH UNIF COMM REV	$ 374,882					374,882	
RICH UNIF GEN	2,743,543	2,777,492	86,200	245,589		5,852,824	2,019,244
RICH UNIF W/H REV STOCK	687	22,290				22,977	35,488
RICH UNIF CAFETERIA	542-		1,297			755	1,677-
RICH UNIF CHILD CC	410,160	115,197	11,752			537,109	136,313
RICH UNIF SPECIAL RESERVE	80,087	600				80,687	
STATE BLDG REPAY	219,123-					219,123-	251,531-
RICH BUILDING UNIF	54,337					54,337	
RICH BUILDING ELEM	5					5	5
RICH DEFERRED MAINTENANCE	304,911	304,911				609,822	25,337
RICHMOND UNIF BOND	236,182				2,450,000	2,686,182	
SAN RAMON UN COMM REV	150,630					150,630	
SN RAMON VLY UN GEN	1,810,697-	2,556,827	182,567	235,832		1,164,529	796,506
BLDG REPAY/LSE PURCHASE	1,537,637					1,537,637	418,873
SN RAMON SPEC FIRE RES	49,688	2,677	235,900			288,265	
SN RAMON VLY SPEC RESERVE	207,369	139,292				346,661	5,998
SAN RAMON VLY UN BLD	48,623		2,444			51,067	2,444
STATE PROJECT NO 91202			8			8	8
STATE PROJECT NO 91204			219,370			219,370	219,370
STATE PROJECT NO 91205			114			114	114
STATE PROJECT NO 91206			34,697			34,697	34,697
STATE PROJECT NO 91207			1,967			1,967	1,967
STATE PROJECT NO 91208			175			175	175
STATE PROJECT NO 91209			385			385	385
STATE PROJECT NO 91210			195			195	195
STATE PROJECT NO 91220	6,375-					6,375-	
STATE PROJECT NO 91221	14					14	
STATE PROJECT NO 91227	1,196-		3,416			2,220	3,416
STATE PROJECT NO 91201			2			2	2
SAN RAMON DEFERRED MTCE	159,144	142,380	97,757			399,281	99,407
BD RET SAN RAMON VLY UN	158,135				8,280,000	8,438,135	1,250-
BOND RET DANVILLE ELEM	6,951				155,000	161,951	1,250
BOND RET SAN RAMON ELEM	590					590	
BOND RET ALAMO ELEM	2,287					2,287	
BOND RET SAN RAMON-HS	3,543					3,543	
TOTAL	$ 9,345,671	12,107,621	1,346,113	1,164,593	25,581,000	49,544,998	8,763,495

COMMUNITY COLLEGE DISTRCT

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$ 374,882					374,882	RICH UNIF COMM REV
			3,334,826	498,754	5,852,824	RICH UNIF GEN
			12,823	25,334-	22,977	RICH UNIF W/H REV STOCK
				2,432	755	RICH UNIF CAFETERIA
			22,211	378,585	537,109	RICH UNIF CHILD CC
				80,687	80,687	RICH UNIF SPECIAL RESERVE
			949	31,459	219,123-	STATE BLDG REPAY
				54,337	54,337	RICH BUILDING UNIF
			5	5-	5	RICH BUILDING ELEM
				584,485	609,822	RICH DEFERRED MAINTENANCE
	82,194	2,450,000	419	153,569	2,686,182	RICHMOND UNIF BOND
150,630					150,630	SAN RAMON UN COMM REV
			939,587	571,564-	1,164,529	SN RAMON VLY UN GEN
			6,960	1,111,804	1,537,637	BLDG REPAY/LSE PURCHASE
				288,265	288,265	SN RAMON SPEC FIRE RES
			1,435	339,228	346,661	SN RAMON VLY SPEC RESERVE
				48,623	51,067	SAN RAMON VLY UN BLD
					8	STATE PROJECT NO 91202
					219,370	STATE PROJECT NO 91204
					114	STATE PROJECT NO 91205
					34,697	STATE PROJECT NO 91206
					1,967	STATE PROJECT NO 91207
					175	STATE PROJECT NO 91208
					385	STATE PROJECT NO 91209
					195	STATE PROJECT NO 91210
				6,375-	6,375-	STATE PROJECT NO 91220
				14	14	STATE PROJECT NO 91221
				1,196-	2,220	STATE PROJECT NO 91227
					2	STATE PROJECT NO 91201
			156,553	143,321	399,281	SAN RAMON DEFERRED MTCE
	56,043	8,280,000	2,056	101,286	8,438,135	BD RET SAN RAMON VLY UN
		155,000	58	5,643	161,951	BOND RET DANVILLE ELEM
				590	590	BOND RET SAN RAMON ELEM
				2,287	2,287	BOND RET ALAMO ELEM
				3,543	3,543	BOND RET SAN RAMON-HS
$ 1,058,955	311,288	25,581,000	6,629,477	7,200,783	49,544,958	TOTAL

COMMUNITY COLLEGE DISTRCT

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
JR COLLEGE GEN	$ 4,240,383	99,361	86,458			4,426,202	685,724
JR COLLEGE SPECIAL RES	2,132,159					2,132,159	
COMM COLLEGE-WORK STUDY	17,634-	25,407				7,773	12,130
DORM 1969 BOND REDEMPTION	31,832				182,000	213,832	
TOTAL	$ 6,386,740	124,768	86,458		182,000	6,779,966	697,854
COUNTY SCHOOL SERVICE OPN							
CO SCH SER COMM REV	$ 313,079					313,079	
COUNTY SCH SERV GEN	10,217,506-	9,480	736,002			9,472,024-	12,328,747-
DIRECT SERVICE	465,724-		483,672			17,948	17,816
FUND 690300	535,897		474,701			1,010,598	300,000
AUD VSL CPTL OUTLY TAX DP	89,966	8,077	1,096,045			1,194,088	282,899
SUI MANAGEMENT SYSTEM	80,283		176			80,459	4,902
COORDINATION			3,000			3,000	6,400
SCRNG & DIRECTNG TEACHERS	44,417	12,475	360,737			417,629	5,915
SPECIAL ARTS PROGRAM	814		300			1,114	168
FUND 690900	1,158					1,158	
CCCSIG RESERVE FOR CLAIMS	111					111	111
CCC SCHOOLS INS GROUP	101,175	9,146	7,653,044			7,763,365	219,250
CCC LIBRARY SPEC FILM FD	680					680	195
SCH P/R DEDUCT & ATTACH	13,487,047	50,989	2,185,436			15,723,472	21,372,124
WAREHOUSE SUPPLIES	31,100-		25,941	55,393		50,234	28,712
COUNTY SCHOOLS BLDG FUND	534,199	58,658	1,500,000			2,092,857	1,200,000
LOCAL ASSIST ENTITLMT FND	30,645		732			31,377	
SPEC CLASS&TAX DEP 7038B	18,585		33,480			52,065	4,584-
PHYS HANDI-BLIND-RICH	529,568		16,303			545,871	334
TAX DP MASTER PLAN 7038A	709,324-	345,623	2,784,841			2,421,140	135,600
SPECIAL EDUCATION GRANT	55,094		1,297			56,391	51,394
FUND 692600	61-		61				122-
TRAINABLE M/R-TAX DEPOSIT	144,517		250,249			394,766	133,089
TRAINABLE M/R-SEC TAX DP	68-		68				
TITLE I COTTAGE	955		239			1,194	
PROB SCHOOL ELEM & TAX DP	155,017	7	287,830			442,854	44,722
PROBATION SCHOOLS SEC	41,868-	19,754	32,385			10,271	10,094
GIRLS TREAT CTR SECD	2,606-	9,110				6,504	36-
NYC-ROP SUMMER 1981	25	25-	1,524			1,524	8,237
ESEA TITLE I JUV CT SCH	15,501		3,200			18,701	8,872
FUND 694900	411-		10,233			9,822	745

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$ 618,642			475,447	2,646,389	4,426,202	JR COLLEGE GEN
				2,132,159	2,132,159	JR COLLEGE SPECIAL RES
				4,357-	7,773	COMM COLLEGE-WORK STUDY
		182,000		31,832	213,832	DORM 1969 BOND REDEMPTION
$ 618,642		182,000	475,447	4,806,023	6,779,966	TOTAL
						COUNTY SCHOOL SERVICE OPN
$ 313,079					313,079	CO SCH SER COMM REV
			[illegible]	20,312	9,472,024-	COUNTY SCH SERV GEN
			[illegible]		17,948	DIRECT SERVICE
			[illegible]	282,886	1,010,598	FUND 690300
			[illegible]	13,983-	1,194,088	AUD VSL CPTL OUTLY TAX DP
			[illegible]	41,901	80,459	SUI MANAGEMENT SYSTEM
				3,400-	3,000	COORDINATION
			[illegible]	392,629	417,629	SCRNG & DIRECTNG TEACHERS
			[illegible]	646	1,114	SPECIAL ARTS PROGRAM
				1,158	1,158	FUND 690900
					111	CCC SIG RESERVE FOR CLAIMS
			112,731	7,431,384	7,763,365	CCC SCHOOLS INS GROUP
			[illegible]		680	CCC LIBRARY SPEC FILM FD
			3,216,327-	2,432,325-	15,723,472	SCH P/R DEDUCT & ATTACH
			[illegible]	977-	50,234	WAREHOUSE SUPPLIES
			[illegible]	834,199	2,092,857	COUNTY SCHOOLS BLDG FUND
			[illegible]	29,793	31,377	LOCAL ASSIST ENTITLMT FND
			[illegible]	52,742	52,065	SPEC CLASS&TAX DEP 70388
			[illegible]	3,198-	545,871	PHYS HANDI-BLIND-RICH
			[illegible]	517,215-	2,421,140	TAX DP MASTER PLAN 7038A
			[illegible]	4,469	56,391	SPECIAL EDUCATION GRANT
				122		FUND 692600
			[illegible]	92,932	394,766	TRAINABLE M/R-TAX DEPOSIT
						TRAINABLE M/R-SEC TAX DP
			[illegible]		1,194	TITLE I COTTAGE
			[illegible]	58,935	442,854	PROB SCHOOL ELEM & TAX DP
			[illegible]	1,914-	10,271	PROBATION SCHOOLS SEC
			[illegible]	212-	6,504	GIRLS TREAT CTR SECD
			[illegible]	7,469-	1,524	NYC-ROP SUMMER 1981
			[illegible]	8,300	18,701	ESEA TITLE I JUV CT SCH
			[illegible]		9,822	FUND 694900

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS						
	CASH	ACCOUNTS RECEIVABLE	OTHER ASSETS	INVENTORY	FUTURE BOND REQUIREMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
NABS PROGRAM	$ 15,263-		13,400			1,863-	1,364-
CHILDRENS INSTITUTIONS	371,101					371,101	
CONSERVATION ED PROGRAM	896					896	
ENVIRONMENTAL ED WAT	17,107		228			17,335	1,866
COMPARE VARIANCE-LRSN	12					12	
DEVELMT CNTR-HILLTOP	24,194		314,299			338,493	106,716
FOOD SERV SCHL LUNCH PROG	4,481		4,950	3,943		13,374	7,991
BLIND SKILLS CENTER	27,794-	10,037	21,880			4,123	2,455
FITNESS AWARDS	71					71	
REGIONAL OCCUPATION PROGR	678,146	522	1,469,805			2,148,473	1,481,975
ROP ADMIN	2,628-		297			2,331-	2,297
TITLE I TUTOR	588		225			813	
HIP V RICH CETA			375			375	
HIP I 1977 HEW	1,739-		13,085			11,346	
EQUALIZATION AID	108,493					108,493	
MER INDUSTRIAL DONOR	226		68			294	144-
ESEA TITLE IV b	3,539-		7,423			3,884	330
NYC YwE 80-81	17,673		20,561			38,234	38,551
NYC YETP 80-81	2,900-		18,248			15,348	20,813
NYC SYEP 81	331,560	25	17,834			349,419	245,381
VEA BUS ED PROGRAM	307-		43			264-	
NYC US STEEL PROJ TRANS	4,311					4,311	
NYC/YCCID 78-79	5,508-					5,508-	
NYC/CETA TITLE I AWE	375		31			406	
NYC/SYEP	852-		852				
HIP LUNCH PROGRAM	10,063		15,465			25,528	1,462
COUNTY SCHOOLS SERVICE	381,098	78	255,494			636,670	116,238
TOTAL	$ 6,559,930	533,956	20,116,059	59,336		27,269,281	13,522,657
PORTION OF JUNE PAYROLL DATED JULY 1	$ 14,096,025					14,096,025	14,096,025
TOTAL	$ 14,096,025					14,096,025	14,096,025
TOTAL	$ 43,804,423	14,112,697	21,730,460	1,239,081	34,747,000	115,633,661	38,558,878

TABLE 5

SCHOOL DISTRICTS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES						
WARRANTS PAYABLE	MATURE BONDS PAYABLE	LONG TERM BOND DEBT	OTHER LIABILITIES	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$			972	1,471-	1,863-	NABS PROGRAM
			831	370,270	371,101	CHILDRENS INSTITUTIONS
				896	896	CONSERVATION ED PROGRAM
			865	14,604	17,335	ENVIRONMENTAL ED WAT
			22	10-	12	COMPARE VARIANCE-LRSM
			243,554	11,777-	338,493	DEVELMT CNTR-HILLTOP
			5,756	373-	13,374	FOOD SERV SCHL LUNCH PROG
			13,089	11,421-	4,123	BLIND SKILLS CENTER
			71		71	FITNESS AWARDS
			742,490	75,992-	2,148,473	REGIONAL OCCUPATION PROGR
			686	5,314-	2,331-	ROP ADMIN
			813		813	TITLE I TUTOR
			375		375	HIP V RICH CETA
			11,346		11,346	HIP I 1977 HEW
			110,668	2,175-	108,493	EQUALIZATION AID
			294	144	294	MER INDUSTRIAL DONOR
			7,692	4,138-	3,884	ESEA TITLE IV B
			18,224	18,541-	38,234	NYC YWE 80-81
			3,881	9,346-	15,348	NYC YETP 80-81
			66,051	37,987	349,419	NYC SYEP 81
				264-	264-	VEA BUS ED PROGRAM
				4,311	4,311	NYC US STEEL PROJ TRANS
				5,508-	5,508-	NYC/YCCID 78-79
				406	406	NYC/CETA TITLE I AWE
						NYC/SYEP
			305	23,761	25,528	HIP LUNCH PROGRAM
			203,764	316,668	636,670	COUNTY SCHOOLS SERVICE
$ 313,079			6,539,113	6,894,432	27,269,281	TOTAL
						PORTION OF JUNE PAYROLL
$					14,096,025	DATED JULY 1
$					14,096,025	TOTAL
$ 2,342,757	349,114	34,747,000	14,651,838	24,984,074	115,633,661	TOTAL

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
ELEMENTARY SCHOOL DISTRCT					
BRENTWOOD ELEM GEN	$ 1,007,037	2,628,888	2,489,081	12,409-	1,134,435
BRENTWOOD SPECIAL RESERVE		92,450	58,380		34,070
BRENTWOOD ELEM BLDG	300		300		
BRENTWOOD ELEM BOND RET	1,486	54,477	46,325		9,638
BYRON ELEM GEN	104,108	860,308	832,038	10,846-	121,532
BYRON SPECIAL RESERVE		88,034	34,236		53,798
BYRON DEFERRED MTCE		15,236	10,607		4,629
BYRON ELEM BOND RET	436	47			483
BYRON ELEM LEASE PURCHASE		42,020	27,262		14,758
CANYON ELEM GEN	36,628	80,835	98,700	1,132-	17,631
CANYON ELEM BOND RET	249	27			276
KNIGHTSEN SPECIAL RESERVE		64,284	24,962		39,322
KNIGHTSEN ELEM GEN	152,537	838,223	782,018	7,089-	201,653
ESEA 76	91			91-	
KNIGHTSEN ELEM DEF MTCE		7,462			7,462
KNIGHTSEN ELEM BOND RET	1,213	32,054	33,705		438-
LAFAYETTE ELEM GEN	900,396	5,856,095	5,871,805	79,242-	805,444
STATE BLDG REPAY	5,380	544,557	543,259		6,678
LAFAYETTE ELEM BD RET	5,027	70,952	70,753	5,500	10,726
SPEC RES-SELF INSURANCE		10,000			10,000
BLDG FUND-STANLEY SCH GYM		387,271	319,687		67,584
DEFERRED MAINTENANCE FUND		87,009	88,665		1,656-
MTZ ELEM BOND RET	2,579	39,145	40,013	21,669	23,380
STATE BLDG REPAY	2,766	301,977	300,269		4,474
MORAGA ELEM GEN	456,901	4,173,875	4,252,366	49,650-	328,760
MUSD DEFERRED MAINTENANCE		70,358	104,561		34,203-
MORAGA EL BLD	11,365	876	11,000-		23,241
STATE PROJECT # 47224	74		74		
MORAGA ELEM BOND RET	4,208	167,368	167,004	5,610	10,182
OAKLEY ELEM GEN	161,000	2,437,669	2,220,125	69,488-	309,056
OAKLEY BOND RETIREMENT	288	42,510	42,098	355	1,055
ORINDA ELEM GEN	416,430	4,995,212	4,889,280	67,845-	454,517
STATE BLDG REPAY					
SPECIAL RESERVE	68,479	23,705	16,329	300	76,155
ORINDA SPECIAL INS RES	9,913	3,647			13,560
ORINDA DEFERRED MTCE		50,000	9,826		40,174
ORINDA EL RET 4-8D,9AB	1,171	112			1,283
ORINDA EL RET 8E,9C-9F	7,515	118,859	117,614	23,515	32,275

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
BOND RET PINOLE-HERC EL	$ 2,493	69,409	78,120	8,040	1,822
BOND RET RICH EL 5A-6G	2,446	259			2,705
BOND RET RICH EL 6H-I	1,474	1,012			2,486
BOND RET SAN PABLO ELEM	373	29,935	27,521		2,787
BOND RET SHELDON ELEM	736	11,139	10,805		1,070
VINE HILL ELEM BOND RET	542	5,310	5,525	263	590
WALNUT CREEK GEN	209,411	6,022,194	5,775,057	82,591-	373,957
DEFERRED MAINTENANCE		50,000	568		49,432
WALNUT CREEK EDA PROJECT	1,600-			1,600	
WALNUT CREEK BOND RET	3,035	46,758	47,125	23,750	26,418
TOTAL	$ 3,576,487	30,421,558	29,425,063	289,781-	4,283,201
HIGH SCHOOL DISTRICTS					
ACALANES UN HI GENERAL	$ 424,952	14,694,841	14,963,248	283,953	440,498
ACALANES DEFERRED MTCE		150,000	149,503		497
ACALANES BOND RET 3-4	2				2
ACALANES BOND RET 5-6B	7,742	852			8,594
ACALANES BOND RET 6C-6D	6,937	1,472			8,409
BOND RETIREMENT 6E-8B	7,689	511,249	507,840	47,400	58,498
BOND RETIREMENT 8C	7,280	143,923	144,250		6,953
ACALANES ELEM AREA TAX	87,376	90,331-			2,955-
ALHAMBRA HI 5 BOND RET	59	6			65
ALHAM HI 6A-6D BOND RET	3,302	78,358	77,333	10,650	14,977
LIBERTY UN HI GEN	356,445	3,131,684	3,144,684	19,662-	323,783
DEVELOPER IMPACT RESERVE	371,094	155,777	74,761		452,110
LIBERTY UN HI CAFETERIA	16,768			16,768-	
SPECIAL INSURANCE RESERVE	10,000				10,000
LIBERTY UN HI BLDG	49,591				49,591
SPECIAL RESERVE	30,000	15,000			45,000
LIBERTY UN HI RET 1A-D	8,464	922			9,386
LIBERTY UN HI RET 1E-2A	3,643	134,873	129,578	36,485	45,423
LIB HI AREA ELEM TAX	13,602	14,201-			599-
BOND RET RICH UN HI 3-4	8,753	921			9,674
RICH HI 5 BOND RET	31,776	627,078	624,910	285,780	319,724
TOTAL	$ 1,445,475	19,542,424	19,816,107	627,838	1,799,630
UNIFIED SCHOOL DISTRICTS					
ANTIOCH UNIF GEN	$ 776,767	19,582,343	19,844,150	303,442	818,402

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
ANTIOCH UNI DEFERRED MTCE	$	197,632			197,632
ANTIOCH UNI BD RET 2-4D	6,434	1,556			7,990
ANTIOCH UNI BD RET 5A-B	22,298	849,521	815,050	149,538	206,307
J SWETT GEN	143,031-	5,261,864	5,130,953	7,197	4,923-
JOHN SWETT CAFETERIA	20,037-	165,700	179,976		34,313-
MTZ UNIF GEN	690,737	8,973,405	8,851,406	55,724-	757,012
STATE BLDG REPAY	2,311	96,956	95,946		3,321
MTZ BUILDING	349-	3,953		349	3,953
MTZ UNIF DEFERRED MTCE		108,437	55,186		53,251
MT DIABLO GEN	504,866	78,500,582	79,553,999	660,068-	1,208,619-
MT DIABLO UN INV	122-		2,341-	122	2,341
STATE BLDG REPAY	118,447	2,345,410	2,417,468		46,389
MT DIABLO SPECIAL RESERVE	201,469	18,186			219,655
MT DIABLO BLDG	326,812	150	274,156		52,806
STATE PROJECT NO 71199	3,242	352			3,594
STATE PROJECT NO 71108	61	7			68
MT DIABLO DEFERRED MTCE		803,008	415,531		387,477
MT DIABLO BOND RET	84,056	2,134,345	2,162,081	589,749	646,069
PITTS UNIF GEN	292,062-	15,552,614	14,766,733	709	494,528
STATE BLDG REPAY	2,532	17,728	18,026		2,234
PITTS CAFETERIA	316,868	1,058,201	874,272	80-	500,717
PITTS UNIF CHILD CC	313,111	538,595	460,793	26,825-	364,088
PITTS SPECIAL RESERVE	25,449	100,840			126,289
PITTS UNIF BLDG	3,908			76	3,984
V DEL RIO EDA 07-51-82753	11,114-	29,434	2,500		15,820
PITTS STATE PROJECT	624-			624	
PITTS FEDERAL PROJECTS	1,770-			1,770	
PITTS BERNSTEIN	46,758	7,909	2,000		52,667
PITTS BOYSEN	1,801	21			1,822
PITTS UNIF BOND RET	16,244	468,538	471,405	242,407	255,784
RICH UNIF GEN	665,343	63,018,234	63,648,803	463,981	498,755
RICH UNIF W/H REV STOCK	121,780-	3,916	92,530-		25,334-
RICH UNIF CAFETERIA	1,280-		3,712-		2,432
RICH UNIF CHILD CC	55,436	2,239,643	2,048,850	132,357	378,586
RICH UNIF SPECIAL RESERVE	103,000	18,200	40,513		80,687
STATE BLDG REPAY	10,615	800,590	779,746		31,459
RICH BUILDING UNIF	54,337				54,337
RICH BUILDING ELEM	5-				5-
RICH DEFERRED MAINTENANCE		609,822	25,337		584,485
RICHMOND UNIF BOND	26,787	460,195	455,100	121,688	153,570

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
SN RAMON VLY UN GEN	$	490,037-	28,837,738	29,073,264	154,000	571,563-
BLDG REPAY/LSE PURCHASE		455,454-	5,221,827	3,654,569		1,111,804
SAN RAMON SELF IN RESERVE		88-			88	
SN RAMON SPEC FIRE RES		256,503	31,762			288,265
SN RAMON VLY SPEC RESERVE		340,644	362,232	406,318	42,670	339,228
SAN RAMON VLY UN BLD		50,869	198	2,444		48,623
STATE PROJECT NO 91202		81-	90	9		
STATE PROJECT NO 91204		219,370		219,370		
STATE PROJECT NO 91205		1,112-	1,226	114		
STATE PROJECT NO 91206		329,064-	363,761	34,697		
STATE PROJECT NO 91207		22,516-	24,483	1,967		
STATE PROJECT NO 91208		1,702-	1,877	175		
STATE PROJECT NO 91209		3,738-	4,123	385		
STATE PROJECT NO 91210		1,889-	2,084	195		
STATE PROJECT NO 91220		22,599-	16,224			6,375-
STATE PROJECT NO 91221		14				14
STATE PROJECT NO 91227		2,220		3,416		1,196-
STATE PROJECT NO 91201		17-	19	2		
SAN RAMON DEFERRED MTCE			301,524	158,203		143,321
BD RET SAN RAMON VLY UN		15,395	1,485,853	1,449,117	49,154	101,285
BOND RET DANVILLE ELEM		3,105	89,038	86,500		5,643
BOND RET SAN RAMON ELEM		534	57			591
BOND RET ALAMO ELEM		2,068	219			2,287
BOND RET SAN RAMON-HS		3,197	346			3,543
TOTAL	$	3,353,137	240,712,568	238,382,142	1,517,224	7,200,787
COMMUNITY COLLEGE DISTRCT						
JR COLLEGE GEN	$	170,070	45,277,999	44,856,707	2,055,027	2,646,389
JR COLLEGE SPECIAL RES		2,541,000		408,841		2,132,159
COMM COLLEGE-WORK STUDY		4,353-	200,557	200,561		4,357-
DORM 1969 REVENUE FD			11,400	11,400		
CCC 69 STUDENT UN			625	625		
DORM 1969 BOND REDEMPTION		982	13,471	9,580	26,958	31,831
COMM COLL 1971 DORM INT		10,290	44,796	432,991	377,905	
TOTAL	$	2,717,989	45,548,848	45,920,705	2,459,890	4,806,022
COUNTY SCHOOL SERVICE OPN						
COUNTY SCH SERV GEN	$	1,290,387	6,078	44,442	1,231,711-	20,312

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
DIRECT SERVICE	$	34,566	34,566		
FUND 690300	521,615	408,590	151,328	455,990-	282,887
AUD VSL CPTL OUTLY TAX DP	10,672-	1,025,623	1,073,135	44,202	13,982-
SUI MANAGEMENT SYSTEM		29,262	21,017	33,656	41,901
COORDINATION	1-		3,400	1	3,400-
SCRNG & DIRECTNG TEACHERS	355,881		12,210	48,959	392,630
SPECIAL ARTS PROGRAM	752	600	406	300-	646
FUND 690900	146	1,161	148		1,159
CCCSIG RESERVE FOR CLAIMS	1,203,464-			1,203,464	
CCC SCHOOLS INS GROUP	4,652,409	2,854,861	1,154,583	1,078,698	7,431,385
CCC LIBRARY SPEC FILM FD	242			242-	
SCH P/R DEDUCT & ATTACH		240,440	2,672,765		2,432,325-
WAREHOUSE SUPPLIES	22,846-		977	22,846	977-
COUNTY SCHOOLS BLDG FUND	1,700,000	28,210	1,244,011	350,000	834,199
LOCAL ASSIST ENTITLMT FND	21,123	2,920	806	6,556	29,793
SPEC CLASS&TAX DEP 7C38B	146,041	303-		92,996-	52,742
PHYS HANDI-BLIND-RICH	6,682	92,859	101,844	895-	3,198-
TAX DP MASTER PLAN 7038A	501,488-	17,007,968	16,464,252	559,443-	517,215-
SPECIAL EDUCATION GRANT		69,336	64,867		4,469
FUND 692600			122-		122
TRAINABLE M/R-TAX DEPOSIT	91,739	1,037,228	989,007	47,027-	92,933
TRAINABLE M/R-SEC TAX DP	34-			34	
TITLE I COTTAGE	7,774-	20,931	12,918	239-	
PROB SCHOOL ELEM & TAX DP	113,982	1,260,577	1,249,371	66,253-	58,935
PROBATION SCHOOLS SEC	36,820-	72,572	66,945	29,279	1,914-
GIRLS TREAT CTR SECD	212-	9,110	9,110		212-
NYC-ROP SUMMER 1981	71-		7,469	71	7,469-
ESEA TITLE I JUV CT SCH	3,151-	87,548	76,097		8,300
FUND 694900	8,493-		15-	8,478	
NABS PROGRAM	4,000-	62,122	59,059	534-	1,471-
CHILDRENS INSTITUTIONS	36,861-	24,236		382,895	370,270
CONSERVATION ED PROGRAM	896				896
ENVIRONMENTAL ED WAT	24,517		10,141	228	14,604
COMPARE VARIANCE-LRSN	5,621-	7,154	1,543		10-
DEVELMT CNTR-HILLTOP	10,523-	913,223	892,078	22,399-	11,777-
FOOD SERV SCHL LUNCH PROG	23,403	30,083	34,023	19,836-	373-
BLIND SKILLS CENTER	9,774-	110,403	121,824	9,774	11,421-
COUNTY SCHL BUILD AID FND	173		173		
FITNESS AWARDS	910-	981	71		
REGIONAL OCCUPATION PROGR	419,573-	2,577,725	2,325,379	51,235	75,992-

TABLE 5A

SCHOOL DISTRICTS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
ROP ADMIN	$	32,050	37,364		5,314-
TITLE I TUTOR	121	1,518	1,518	121-	
HIP V RICH CETA	2,309-	2,249		60	
HIP I 1977 HEW	6,812-	6,951	7,212	7,073	
EQUALIZATION AID	2,185-	10			2,175-
MER INDUSTRIAL DONOR	682-	4,729	3,903		144
ESEA TITLE IV B	6,951-	11,366	15,975	7,423	4,137-
NYC YWE 80-81		186,943	205,484		18,541-
NYC YETP 80-81		261,733	271,079		9,346-
NYC SYEP 81		426,025	388,038		37,987
VEA BUS ED PROGRAM	71,173-	188,860	117,938	12-	263-
R. O. P.	466-			466	
NYC US STEEL PROJ TRANS	4,311				4,311
NYC/YCCID 78-79	12,189-	6,681			5,508-
NYC/CETA TITLE I AWE	45,714-	192,149	146,311	283	407
NYC/SYEP	2,198	3,050-		852	
HIP LUNCH PROGRAM	170,622	1,075,927	1,258,138	35,349	23,760
COUNTY SCHOOLS SERVICE	28-	1,303,548	987,340	487	316,667
TOTAL	$ 6,696,443	31,713,753	32,340,128	824,371	6,894,439
TOTAL	$ 17,789,531	367,939,151	365,884,145	5,139,542	24,984,079

SECTION 6
OTHER AGENCIES AND DISTRICTS

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TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
STATE OF CALIFORNIA						
STATE OF CALIF	$ 1,492		590		2,082	
MEDI-CAL REPAYMENTS TRUST	65,261	10			65,271	
TOTAL	$ 66,753	10	590		67,353	
FEDERAL & STATE PROJECTS						
COMMUNITY SERVICES TR	$ 44,653				44,653	218-
COMP EMP TRAIN ACT TR	148,231				148,231	
HEAD START TRUST	10,171				10,171	218
HUD BLOCK GRANT TR	27,772-	4,730			23,042-	13,546-
METROPOLITAN TRANS TR	158,269		332,569	18,150,000	18,640,838	35,306
TOTAL	$ 333,552	4,730	332,569	18,150,000	18,820,851	21,760
SPECIAL PURPOSE TRUSTS						
DRAINAGE DEFICIENCY	$ 62,436			16,280	78,716	
GEN CO INVESTMENT REVENUE	14,812,396		670,729		15,483,125	
LAW LIBRARY TRUST	72,156	7,484	1,015		80,655	13,961
NUTRITION PROJ/ELDERLY	1,230				1,230	
PARK DEDICATION TRUST	958,367		600		958,967	
RD DVLPMNT DISCOVERY BAY	52		5,563	183,000	188,615	
PAYROLL-EMPLOYEE DEDUCTNS	100				100	114
PRISONERS STORE	18,446	7,522			25,968	13,858
PRISONERS WELFARE	11,723	2,746	6		14,475	1,075
SCHOOL FACILITY DED TR	22,530		732-		21,798	
SCHOOLS P/R DEDUCTIONS	27,786	314			28,100	27,836
UNCLAIMED DEPOSITS TR	38,305	8			38,313	
TOTAL	$ 16,025,527	18,074	677,181	199,280	16,920,062	56,844
DEPARTMENTAL TRUSTS						
BUILDING INSPECTOR	$ 409,703				409,703	
CLERK SPECIAL	69,512		104		69,616	
JUD SPECIAL DEPOSITS	701,353	1,734	23,923	971,928	1,698,938	270-
MARSHALS ESCROW-MT DIABLO	32,140				32,140	
PROBATION OFFICERS SPEC	28,561		351		28,912	

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
					STATE OF CALIFORNIA
$		46	2,036	2,082	STATE OF CALIF
			65,271	65,271	MEDI-CAL REPAYMENTS TRUST
$		46	67,307	67,353	TOTAL
					FEDERAL & STATE PROJECTS
$			44,871	44,653	COMMUNITY SERVICES TR
			148,231	148,231	COMP EMP TRAIN ACT TR
		10,000	47-	10,171	HEAD START TRUST
		77,047	86,543-	23,042-	HUD BLOCK GRANT TR
		65,923	18,539,609	18,640,838	METROPOLITAN TRANS TR
$		152,970	18,646,121	18,820,851	TOTAL
					SPECIAL PURPOSE TRUSTS
$			78,716	78,716	DRAINAGE DEFICIENCY
		11,797,810	3,685,315	15,483,125	GEN CO INVESTMENT REVENUE
		70	66,624	80,655	LAW LIBRARY TRUST
			1,230	1,230	NUTRITION PROJ/ELDERLY
			958,967	958,967	PARK DEDICATION TRUST
			188,615	188,615	RD DVLPMNT DISCOVERY BAY
			14-	100	PAYROLL-EMPLOYEE DEDUCTNS
		12,171	61-	25,968	PRISONERS STORE
		41	13,359	14,475	PRISONERS WELFARE
			21,798	21,798	SCHOOL FACILITY DED TR
		264		28,100	SCHOOLS P/R DEDUCTIONS
			38,313	38,313	UNCLAIMED DEPOSITS TR
$		11,810,356	5,052,862	16,920,062	TOTAL
					DEPARTMENTAL TRUSTS
$	4,591		405,112	409,703	BUILDING INSPECTOR
		740	68,876	69,616	CLERK SPECIAL
		1,000	1,698,208	1,698,938	JUD SPECIAL DEPOSITS
			32,140	32,140	MARSHALS ESCROW-MT DIABLO
	15,097		13,815	28,912	PROBATION OFFICERS SPEC

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
PUBLIC WORKS TRUST	$ 1,678,302	20	3,800	137,341	1,819,463	
RECORDER SPECIAL	405		2		407	
SHERIFF ESCROW	136,821				136,821	3,045-
SHERIFF PRISONERS CASH	10,150				10,150	
SPECIAL DEPOSITS	392,733	1,065	200	2,000	395,998	
SOCIAL SERVICE TRUST	56,908	14,255			71,163	
TAX COLLECTOR SPECIAL	124,468	114,988	38,024		277,480	
TAX COLLECT DUPL PAYMENTS	205,596	286,287			491,883	16,625
TREAS-TAX CASH OVERAGE						
TAX COLL UNSEC INSTALLMNT	58,780				58,780	
WELFARE AID REFUNDS	735,934	54,393	522-		789,805	
WELFARE-CHILD SUPPORT PAY	751,170	394,134			1,145,304	
WELFARE-INTERIM ASSISTNCE	7,748				7,748	
TOTAL	$ 5,400,284	866,876	65,882	1,111,269	7,444,311	13,310
CONSERVATORSHIP TRUSTS						
LPS CONSERVATORSHIP TR	$ 267,901				267,901	
PUBLIC ADMIN/GUARD	209,780				209,780	
SUBSTITUTE PAYEE WELF	33,046				33,046	
TOTAL	$ 510,727				510,727	
ENDOWMENTS & SCHOLARSHIPS						
BERTHA S KAMM TR INVEST	$ 192			2,500	2,692	
CASEY LIBRARY GIFT TRUST	41,956		1,136	39,000	82,092	
DAVI LIBRARY GIFT TRUST	3,449		554	19,000	23,003	
ELLIGET TRUST	30		33	1,125	1,188	
TOTAL	$ 45,627		1,723	61,625	108,975	
COLLECTIONS CLEARING						
ASSIGNED ACCTS REC	$ 3,143-	4,472	248		1,577	6
ATTACHMENTS-COUNTY P/R	2,579				2,579	
DOMESTIC RELATIONS TR	525,863		705		526,568	
FINES & FEES DISTRBN TR	613,656		123,785		737,441	374,050
REALTY TRANS DOC TAX	186,396		33,866		220,262	61,127
TOTAL	$ 1,325,351	4,472	158,604		1,488,427	435,183

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$		26,860	1,792,603	1,819,463	PUBLIC WORKS TRUST
		108	299	407	RECORDER SPECIAL
			139,866	136,821	SHERIFF ESCROW
	60	10,431	341-	10,150	SHERIFF PRISONERS CASH
		2,601	393,397	395,998	SPECIAL DEPOSITS
			71,163	71,163	SOCIAL SERVICE TRUST
		95,224	182,256	277,480	TAX COLLECTOR SPECIAL
		20,608	454,650	491,883	TAX COLLECT DUPL PAYMENTS
		1	1-		TREAS-TAX CASH OVERAGE
		17,065	41,715	58,780	TAX COLL UNSEC INSTALLMNT
		790,507	702-	789,805	WELFARE AID REFUNDS
		1,113,935	31,369	1,145,304	WELFARE-CHILD SUPPORT PAY
			7,748	7,748	WELFARE-INTERIM ASSISTNCE
$	19,748	2,079,080	5,332,173	7,444,311	TOTAL
					CONSERVATORSHIP TRUSTS
$		825	267,076	267,901	LPS CONSERVATORSHIP TR
	13,263		196,517	209,780	PUBLIC ADMIN/GUARD
			33,046	33,046	SUBSTITUTE PAYEE WELF
$	13,263	825	496,639	510,727	TOTAL
					ENDOWMENTS & SCHOLARSHIPS
$			2,692	2,692	BERTHA S KAMM TR INVEST
			82,092	82,092	CASEY LIBRARY GIFT TRUST
		2,803	20,200	23,003	DAVI LIBRARY GIFT TRUST
			1,188	1,188	ELLIGET TRUST
$		2,803	106,172	108,975	TOTAL
					COLLECTIONS CLEARING
$			1,571	1,577	ASSIGNED ACCTS REC
			2,579	2,579	ATTACHMENTS-COUNTY P/R
		468,649	57,919	526,568	DOMESTIC RELATIONS TR
		250,156	113,235	737,441	FINES & FEES DISTRBN TR
		159,135		220,262	REALTY TRANS DCC TAX
$		877,940	175,304	1,488,427	TOTAL

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
WARRANT CLEARING TRUSTS						
AUDITORS REVOLVING FUND	$ 4,391,897				4,391,897	
PAYROLL REVOLVING	3,149,734	402			3,150,136	1,460,830
P/R REVOLVING-SCHOOLS	2,718,504				2,718,504	
WELFARE REVOLVING FUND	784,154				784,154	
TOTAL	$ 11,044,289	402			11,044,691	1,460,830
TAX COLLECTION DISTRICTS						
ALA-C C TRANSIT SD #1	$ 12,138				12,138	
AC TRANSIT BOND	867				867	
BAY AREA AIR POLL CONTR	621				621	
BYRON-BETHANY IRRGTN DIST	61				61	
CCC WATER IMPR DIST 1	731				731	
CCC WATER IMPR DIST 2	1				1	
E BAY MUNI UTIL DIST	5,639				5,639	
EAST CC IRRIGATION	169				169	
EBMU SPEC DIST 1	210				210	
PLSNT HILL WTR DIST	171				171	
S F BAY AREA RAPID TRST	7,716				7,716	
BART BOND	75,585				75,585	14,635
AMADOR VALLEY HIGH GENR	7	1,559			1,566	
AMADOR JT HS-ELEM TAX	4				4	
DEV CNTR HANDICPD MINOR						
ED PHY HANDICAPPED ELEM	1				1	
TRAINABLE M R ALAMEDA						
LIVERMORE JT UNIF SCH	41				41	
LIVERMORE JT UN SCH BD						
LIVERMORE SSB/LSE PUR	1				1	
PLEASANTON SCHOOL	79-	1,559			1,480	
SO CO JT JR COLL DIST	7				7	
S COUNTY JT JC DIST BD						
DELTA WATER AGENCY	118				118	
DUB SAN RAM SER IMP # 1	20				20	
DUBLIN SAN RAMON SER DIST	2,136				2,136	
EAST BAY REGIONAL PARK	9,799				9,799	
TOTAL	$ 115,964	3,118			119,082	14,635

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
					WARRANT CLEARING TRUSTS
$	4,391,897			4,391,897	AUDITORS REVOLVING FUND
	1,272,427	416,879		3,150,136	PAYROLL REVOLVING
	2,718,504			2,718,504	P/R REVOLVING-SCHOOLS
	784,154			784,154	WELFARE REVOLVING FUND
$	9,166,982	416,879		11,044,691	TOTAL
					TAX COLLECTION DISTRICTS
$		11,518	620	12,138	ALA-C C TRANSIT SD #1
		252	615	867	AC TRANSIT BOND
		508	113	621	BAY AREA AIR POLL CONTR
		50	11	61	BYRON-BETHANY IRRGTN DIST
		841	110-	731	CCC WATER IMPR DIST 1
		3	2-	1	CCC WATER IMPR DIST 2
		5,141	498	5,639	E BAY MUNI UTIL DIST
		138	31	169	EAST CC IRRIGATION
		191	19	210	EBMU SPEC DIST 1
			171	171	PLSNT HILL WTR DIST
		7,329	387	7,716	S F BAY AREA RAPID TRST
		56,518	4,432	75,585	BART BOND
		6	1,560	1,566	AMADOR VALLEY HIGH GENR
		3	1	4	AMADOR JT HS-ELEM TAX
					DEV CNTR HANDICPD MINOR
		1		1	ED PHY HANDICAPPED ELEM
					TRAINABLE M R ALAMEDA
		34	7	41	LIVERMORE JT UNIF SCH
		23	23-		LIVERMORE JT UN SCH BD
		104	103-	1	LIVERMORE SSB/LSE PUR
		5	1,475	1,480	PLEASANTON SCHOOL
		6	1	7	SO CO JT JR COLL DIST
		4	4-		S COUNTY JT JC DIST BD
			118	118	DELTA WATER AGENCY
		12	8	20	DUB SAN RAM SER IMP # 1
		980	1,156	2,136	DUBLIN SAN RAMON SER DIST
		8,016	1,783	9,799	EAST BAY REGIONAL PARK
$		91,683	12,764	119,082	TOTAL

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
TAX COLLECTION - CITIES						
CITY OF ANTIOCH	$ 2,179	12,869			15,048	
ANTIOCH BOND	68				68	
ANTIOCH PARK MTCE #1A	15				15	
ANTIOCH ASMT DIST 17 BOND	20,267-	20,267				
CITY OF BRENTWOOD	261	2,996			3,257	
BRENTWOOD BOND	56				56	
CITY OF CONCORD	1,973	18,830			20,803	
CONCORD BOND	2,829				2,829	
CONCORD ASSESS DIST 24	694				694	694
CONCORD ASMT 27 BOND	68-				68-	
CONCORD BLH TER ST LGT	3-				3-	
CONCORD ASSESSMNT 59 BOND	2,856-	2,856				
CONCORD ASSESSMNT 60 BOND	66-				66-	
CONCORD KIRKWOOD MTCE 1	20				20	
CNCD VLY TERR ST LT MTCE	2				2	
CITY OF CLAYTON	483	267			750	
CLAYTON LIGHT MTCE #1	7				7	
CITY OF EL CERRITO	2,511	782			3,293	
EL CERRITO BOND	128				128	
EL CERRITO IMPR 9 BOND	4,000				4,000	
CITY OF HERCULES	3,081	249			3,330	
CITY OF LAFAYETTE	1,372	736			2,108	
LAFAY CORE AREA MTCE	29				29	
LAFAYETTE LIGHT MTCE						
LAF ST LIGHT MTCE Z 1						
LAF ST LIGHT MTCE Z 2	1				1	
LAF ST LIGHT MTCE Z 3						
LAFAYETTE LIGHT MTCE #4						
LAFAYETTE LIGHT MTCE #5						
LAFAYETTE LIGHTING Z6						
LAF ST LT MTCE ZONE 7						
CITY OF MARTINEZ	2,405	2,134			4,539	
CITY MTZ PARKING DIST 1	11	2,153			2,164	
CITY MTZ PINE RIDGE MTCE	3	491			494	
TOWN OF MORAGA	518				518	
MORAGA ST LT MTCE NO 1	32				32	
CITY OF PINOLE	2,806	1,394			4,200	
CITY OF PITTSBURG	5,740	19,874			25,614	
PITTSBURG BOND	587				587	

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
					TAX COLLECTION - CITIES
$		1,783	13,265	15,048	CITY OF ANTIOCH
		35	33	68	ANTIOCH BOND
		12	3	15	ANTIOCH PARK MTCE #1A
					ANTIOCH ASMT DIST 17 BOND
		193	3,064	3,257	CITY OF BRENTWOOD
		4	52	56	BRENTWOOD BOND
		4,381	16,422	20,803	CITY OF CONCORD
		3,392	563-	2,829	CONCORD BOND
				694	CONCORD ASSESS DIST 24
			68-	68-	CONCORD ASMT 27 BOND
			3-	3-	CONCORD BLH TER ST LGT
					CONCORD ASSESSMNT 59 BOND
			66-	66-	CONCORD ASSESSMNT 60 BOND
		9	11	20	CONCORD KIRKWOOD MTCE 1
		2		2	CNCD VLY TERR ST LT MTCE
		162	588	750	CITY OF CLAYTON
		6	1	7	CLAYTON LIGHT MTCE #1
		2,054	1,239	3,293	CITY OF EL CERRITO
		132	4-	128	EL CERRITO BOND
			4,000	4,000	EL CERRITO IMPR 9 BOND
		287	3,043	3,330	CITY OF HERCULES
			2,108	2,108	CITY OF LAFAYETTE
		26	3	29	LAFAY CORE AREA MTCE
					LAFAYETTE LIGHT MTCE
					LAF ST LIGHT MTCE Z 1
		1		1	LAF ST LIGHT MTCE Z 2
					LAF ST LIGHT MTCE Z 3
					LAFAYETTE LIGHT MTCE #4
					LAFAYETTE LIGHT MTCE #5
					LAFAYETTE LIGHTING Z6
					LAF ST LT MTCE ZONE 7
		1,967	2,572	4,539	CITY OF MARTINEZ
		9	2,155	2,164	CITY MTZ PARKING DIST 1
		2	492	494	CITY MTZ PINE RIDGE MTCE
		417	101	518	TOWN OF MORAGA
		26	6	32	MORAGA ST LT MTCE NO 1
		813	3,387	4,200	CITY OF PINOLE
		2,046	23,568	25,614	CITY OF PITTSBURG
		1,801	1,214-	587	PITTSBURG BOND

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
PITTSBURG ASMT 66-1 BD	$ 6,416				6,416	
CITY PITTSBURG PARK #1	2				2	
PITTS INDSTL PARK 1980-1	4,716-	4,716				
PITTSBURG SE ASSMT 74-1	258				258	
PITTS W 1971-1 BD DEBT	136-				136-	
CITY OF PLEASANT HILL		1,587			1,587	
PL HILL ASMT 1966-65 BD	1,428-				1,428-	
P H DIABLO VISTA WATER	32				32	
PL HILL LIGHT DIST #1	101				101	
RICHMOND TAX DIST 1	14,684	3,735			18,419	
RICHMOND SEWER BOND	1,532				1,532	
RICHMOND TAX DIST 3	2,769				2,769	
RICHMOND TAX DIST 5	228-				228-	
RICHMOND RETMT DEBT	347-				347-	
RICHMOND TAX DIST 6	44,119-				44,119-	
RICHMOND SEWER 1	81				81	
RICHMOND ASSMT 786 BONDS	4,714-	4,714				
RICHMOND WILDCAT CAN BD	2,503				2,503	
CITY OF SAN PABLO	551	5,271			5,822	
CITY OF SAN PABLO BOND	27				27	
SAN PABLO ASMT 7 BOND						
CITY OF WALNUT CREEK	3,704	2,403			6,107	
TOTAL	$ 14,477-	108,324			93,847	694
RECLAMATION DISTRICTS						
DISC BAY RECL & DRAIN	$ 7,843				7,843	
RECLAM DIST 799 EXPENSE	15,493				15,493	
RD 799 FED/ST 3078-28						
RECLAM DIST 800 EXPENSE	45,771				45,771	
RECLAM DIST 2024 EXPENSE	4,092				4,092	
RECLAM DIST 2025 EXPENSE	83,190				83,190	
RD 2025 FED/ST 3078-26	77,538				77,538	
RECLAM DIST 2026 EXPENSE	3,070				3,070	
RD 2026 FED/ST DISASTER	243,089				243,089	
RECLAM DIST 2036 EXPENSE	25,182	10,000			35,182	
RD 2036 FED/ST DISASTER	508				508	
RECLAM DIST 2059 EXPENSE	23,516				23,516	
RECLAM DIST 2059 BOND	30				30	

TABLE 7a

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$			6,416	6,416	PITTSBURG ASMT 66-1 BD
		2		2	CITY PITTSBURG PARK #1
					PITTS INDSTL PARK 1980-1
			258	258	PITTSBURG SE ASSMT 74-1
			136-	136-	PITTS & 1971-1 BD DEBT
			1,587	1,587	CITY OF PLEASANT HILL
			1,428-	1,428-	PL HILL ASMT 1966-65 BD
		26	6	32	P H DIABLO VISTA WATER
		83	18	101	PL HILL LIGHT DIST #1
		11,077	6,842	18,419	RICHMOND TAX DIST 1
		317	1,215	1,532	RICHMOND SEWER BOND
		2,265	504	2,769	RICHMOND TAX DIST 3
			228-	228-	RICHMOND TAX DIST 5
		1,735	2,052-	317-	RICHMOND RETMT DEBT
			44,119-	44,119-	RICHMOND TAX DIST 6
		66	15	81	RICHMOND SEWER 1
					RICHMOND ASSMT 786 BONDS
			2,503	2,503	RICHMOND WILDCAT CAN BD
		498	5,324	5,822	CITY OF SAN PABLO
			27	27	CITY OF SAN PABLO BOND
					SAN PABLO ASMT 7 BOND
		3,230	3,077	6,107	CITY OF WALNUT CREEK
$		39,129	54,024	93,847	TOTAL
					RECLAMATION DISTRICTS
$		12	7,831	7,843	DISC BAY RECL & DRAIN
	4,627		10,866	15,493	RECLAM DIST 799 EXPENSE
					RD 799 FED/ST 3078-28
	530,782	84	485,095-	45,771	RECLAM DIST 800 EXPENSE
	166,715		162,623-	4,092	RECLAM DIST 2024 EXPENSE
	1,566,677		1,483,487-	83,190	RECLAM DIST 2025 EXPENSE
			77,538	77,538	RD 2025 FED/ST 3078-26
	157,115		154,045-	3,070	RECLAM DIST 2026 EXPENSE
			243,089	243,089	RD 2026 FED/ST DISASTER
	90,199		55,017-	35,182	RECLAM DIST 2036 EXPENSE
			508	508	RD 2036 FED/ST DISASTER
	1,609		21,907	23,516	RECLAM DIST 2059 EXPENSE
			30	30	RECLAM DIST 2059 BOND

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
RECL DIST 2065 VEALE TR	$ 205				205	
RD 2065 FED/ST 3078-S	1				1	
RD 2065 ST NDA	4,917				4,917	
RECLAM DIST 2090 QUIMBY	6-				6-	
TOTAL	$ 534,439	10,000			544,439	
1911 ACT BOND FUNDS						
ASMT 1956-1 BD ALTA 2	$ 6				6	
ASMT 1964-2 BD B VISTA	406				406	
CENTRAL SANIT 1 BOND	3				3	
CENTRAL SANIT 10 BOND	356				356	
CENTRAL SANIT 24 BOND	76				76	
CENTRAL SANIT 30 BOND						
CENTRAL SANIT 33 BOND	53				53	
CENTRAL SANIT 35 BOND	127				127	
ASSESS DIST 1952-1 CCC	22				22	
ASMT 1966-6 ECKLEY BOND	186				186	
ASMT 1957-2 BD ORCH GL	46				46	
ROAD IMP DIST 4 BOND	131				131	
SP SANITARY SER 29 BOND	160				160	
SAN PABLO SANIT 1 BOND	372				372	
STANWELL ASMT 1966-4 BD	118				118	
STEGE ASSESSMENT 8 BOND	55				55	
STEGE SANIT IMP BOND 1	181				181	
ASSMT BD WARFORD MESA	111				111	
TOTAL	$ 2,409				2,409	
1913 ACT CONSTRUCTION FDS						
ALCOSTA BLVD 66-1 CONSTR	$ 18,793				18,793	
AMADOR VALLEY WATER 64-3	6,247				6,247	
BLCKHWK ASSMT 80-3 CONSTR	325,387		3,973	1,565,000	1,894,360	234,524
BUENA VISTA 64-2 CONSTR	1,586				1,586	
CENTRAL SAN LID 54 CONSTR	27,238				27,238	
CENTRAL SAN LID 55 CONSTR	22,204				22,204	
CLEARLAND HGTS 60-7 CONST	284				284	
ASSMT 1979-5 CR CNYN R CN	14,580		10,500	600,000	625,080	

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$	14,731		14,526-	205	RECL DIST 2065 VEALE TR
			1	1	RD 2065 FED/ST 3078-9
			4,917	4,917	RD 2065 ST NDA
			6-	6-	RECLAM DIST 2090 QUIMBY
$	2,502,455	96	1,958,112-	544,439	TOTAL
					1911 ACT BOND FUNDS
$			6	6	ASMT 1956-1 BD ALTA 2
			406	406	ASMT 1964-2 BD B VISTA
			3	3	CENTRAL SANIT 1 BOND
			356	356	CENTRAL SANIT 10 BOND
			76	76	CENTRAL SANIT 24 BOND
					CENTRAL SANIT 30 BOND
			53	53	CENTRAL SANIT 33 BOND
			127	127	CENTRAL SANIT 35 BOND
			22	22	ASSESS DIST 1952-1 CCC
			186	186	ASMT 1966-6 ECKLEY BOND
			46	46	ASMT 1957-2 BD ORCH GL
			131	131	ROAD IMP DIST 4 BOND
			160	160	SP SANITARY SER 29 BOND
			372	372	SAN PABLO SANIT 1 BOND
			118	118	STANWELL ASMT 1966-4 BD
			55	55	STEGE ASSESSMENT 8 BOND
			181	181	STEGE SANIT IMP BOND 1
			111	111	ASSMT BD WARFORD MESA
$			2,409	2,409	TOTAL
					1913 ACT CONSTRUCTION FDS
$			18,793	18,793	ALCOSTA BLVD 66-1 CONSTR
			6,247	6,247	AMADOR VALLEY WATER 64-3
			1,659,836	1,894,360	BLCKHWK ASSMT 80-3 CONSTR
			1,586	1,586	BUENA VISTA 64-2 CONSTR
			27,238	27,238	CENTRAL SAN LID 54 CONSTR
			22,204	22,204	CENTRAL SAN LID 55 CONSTR
			284	284	CLEARLAND HGTS 60-7 CONST
			625,080	625,080	ASSMT 1979-5 CR CNYN R CN

TABLE 1

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

	ASSETS					LIABILITIES
	CASH	OTHER ASSETS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL ASSETS	ACCOUNTS PAYABLE
ASSMT 1979-2 D BAY FR CNS	$ 26,827				26,827	
DANVILLE PKG 73-4 CONSTR	51,695	49,335	[illegible]	[illegible]	182,846	
ASMT 1979-4 CR CNYN R WST	278,161			1,[illegible]	1,778,161	
E RICHMOND HGTS NO 3 CNST	480				480	
EL VERANO VALLEY 60-4	2,647				2,647	
MORAGA COUNTRY CLUB DRIVE	15,611				15,611	
MT DIABLO BLVD 62-7 CONST	2,054				2,054	
MT VIEW SAN NO 9 CONSTR	6,178				6,178	
OAKLEY SAN CYPRESS ROAD	6,713				6,713	
ORINDA TR 3072 63-1 CONST	671				671	
PACHECO DRAIN 70-2 CONSTR	1,998				1,998	
PARKWOOD 62-5 CONSTRUCTN	3,759				3,759	
ROUNDHILL RD 69-1 CONSTR	153				153	
SAN PABLO SAN 30 CONSTR	5,207				5,207	
SAN PABLO SAN 31 CONSTR	4,469				4,469	
SAN RAMON 73-3 CONSTRUCTN	1,053		2,525	290,000	293,578	
ASMT 1975-4 SR STM DR CNS	2,824				2,824	
TRACT 2852 61-6 CONSTRUCT	2,770				2,770	
TOTAL	$ 831,589	49,335	19,314	4,034,500	4,934,738	234,524
JOINT POWERS AGENCIES						
DELTA FERRY AUTHORITY	$	227,000			227,000	
CENTRAL C.C. TRANSIT AUTH		260			260	
CTL CO GOV CTR AUTHORITY		1,200,000			1,200,000	
CC REG CJ PLAN BOARD	7,508-	15,207	22,600		30,299	14,064
OAKLY-BETH IS WW MGMT ATH	131,808		65,000		196,808	91,717
WEST CO AGENCY JOINT OPER	285,547				285,547	
W C C C WASTE WTR MGT	113,355				113,355	
TOTAL	$ 523,202	1,442,467	87,600		2,053,269	105,781
TOTAL	$ 36,745,236	2,507,808	1,343,463	23,556,674	64,153,181	2,343,561

TABLE 6

TRUST AND AGENCY FUNDS

BALANCE SHEET (CONTINUED)

AS OF JUNE 30, 1981

LIABILITIES					
OTHER LIABILITIES	WARRANTS PAYABLE	DUE TO OTHER FUNDS	FIDUCIARY LIABILITY	TOTAL LIABILITIES	
$			26,827	26,827	ASSMT 1979-2 D BAY FR CNS
			182,846	182,846	DANVILLE PKG 73-4 CONSTR
			1,778,161	1,778,161	ASMT 1979-4 CR CNYN R WST
			480	480	E RICHMOND HGTS NO 3 CNST
			2,647	2,647	EL VERANO VALLEY 60-4
1,000			14,611	15,611	MORAGA COUNTRY CLUB DRIVE
			2,054	2,054	MT DIABLO BLVD 62-7 CONST
			6,178	6,178	MT VIEW SAN NO 9 CONSTR
			8,713	8,713	OAKLEY SAN CYPRESS ROAD
			671	671	ORINDA TR 3072 63-1 CONST
			1,998	1,998	PACHECO DRAIN 70-2 CONSTR
			3,759	3,759	PARKWOOD 62-5 CONSTRUCTN
			153	153	ROUNDHILL RD 69-1 CONSTR
			5,207	5,207	SAN PABLO SAN 30 CONSTR
			4,469	4,469	SAN PABLO SAN 31 CONSTR
			293,578	293,578	SAN RAMON 73-3 CONSTRUCTN
			2,824	2,824	ASMT 1975-4 SR STM DR CNS
			2,770	2,770	TRACT 2852 61-6 CONSTRUCT
$ 1,000			4,699,214	4,934,738	TOTAL
					JOINT POWERS AGENCIES
$			227,000	227,000	DELTA FERRY AUTHORITY
		151	109	260	CENTRAL C.C. TRANSIT AUTH
			1,200,000	1,200,000	CTL CO GOV CTR AUTHORITY
		104	16,131	30,299	CC REG CJ PLAN BOARD
		3,791	101,300	196,808	OAKLY-BETH IS WW MGMT ATH
	310,014		24,467-	285,547	WEST CO AGENCY JOINT OPER
			113,355	113,355	W C C C WASTE WTR MGT
$	310,014	4,046	1,633,428	2,053,269	TOTAL
$ 1,000	12,012,462	15,475,853	34,320,305	64,153,181	TOTAL

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
STATE OF CALIFORNIA					
STATE OF CALIF	$ 182,206	6,301,088	6,481,258		2,036
MEDI-CAL REPAYMENTS TRUST	65,007	768	504		65,271
TOTAL	$ 247,213	6,301,856	6,481,762		67,307
FEDERAL & STATE PROJECTS					
COMMUNITY SERVICES TR	$ 99,707-	1,239,914	1,095,336		44,871
COMP EMP TRAIN ACT TR	410,263	13,504,440	13,766,472		148,231
FED REIM-EMERG CARE M H	3,925	50,041	53,966		
ALCOHOL & DRUG ANALYSIS		4,943	4,943		
HEAD START TRUST	182,883-	1,670,153	1,487,317		47-
HUD BLOCK GRANT TR	19,771-	5,981,409	6,048,181		86,543-
METROPOLITAN TRANS TR	15,377,261	12,406,770	9,244,422		18,539,609
TOTAL	$ 15,489,088	34,857,670	31,700,637		18,646,121
SPECIAL PURPOSE TRUSTS					
DRAINAGE DEFICIENCY	$ 54,704	24,013			78,717
GEN CO INVESTMENT REVENUE	2,925,586	15,483,126	14,723,396		3,685,316
LAW LIBRARY TRUST	70,816	183,160	187,352		66,624
NUTRITION PROJ/ELDERLY	1,230				1,230
PARK DEDICATION TRUST	1,645,047	457,275	1,143,355		958,967
RD DVLPMNT DISCOVERY BAY	22,813	165,802			188,615
PAYROLL-EMPLOYEE DEDUCTNS	14-				14-
PRISONERS STORE	28,774	101,723	130,558		61-
PRISONERS WELFARE	1,220-	23,837	9,258		13,359
SCHOOL FACILITY DED TR	48,000	589,500	615,702		21,798
UNCLAIMED DEPOSITS TR	35,594	4,034	1,314		38,314
TOTAL	$ 4,831,330	17,032,470	16,810,935		5,052,865
DEPARTMENTAL TRUSTS					
BUILDING INSPECTOR	$ 332,014	120,871	47,773		405,112
CLERK SPECIAL	73,008	108,517	112,648		68,877
JUD SPECIAL DEPOSITS	2,962,995	2,368,121	3,632,908		1,698,208
MARSHALS ESCROW-MT DIABLO	42,626	333,887	344,373		32,140
PROBATION OFFICERS SPEC	8,529	261,796	256,510		13,815
PUBLIC WORKS TRUST	1,461,317	1,496,903	1,165,617		1,792,603

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
RECORDER SPECIAL	$	98	1,870	1,668		300
SHERIFF ESCROW		56,321	682,919	599,374		139,866
SHERIFF PRISONERS CASH		1,351	88,725	90,417		341-
SPECIAL DEPOSITS		262,143	13,025,148	12,893,895		393,396
SOCIAL SERVICE TRUST		69,430	135,507	133,774		71,163
TAX COLLECTOR SPECIAL		179,087	974,186	971,017		182,256
TAX COLLECT DUPL PAYMENTS		351,054	746,961	643,364		454,651
TREAS-TAX CASH OVERAGE			337	337		
TAX COLL UNSEC INSTALLMNT		49,538	27,916	35,738		41,716
WELFARE AID REFUNDS		5,884	942,861	949,447		702-
WELFARE-CHILD SUPPORT PAY		37,900	3,383,531	3,390,061		31,370
WELFARE-INTERIM ASSISTNCE		10,006	497,001	499,259		7,748
TOTAL	$	5,903,301	25,197,057	25,768,180		5,332,178
CONSERVATORSHIP TRUSTS						
LPS CONSERVATORSHIP TR	$	242,440	1,727,174	1,702,538		267,076
PUBLIC ADMIN/GUARD		209,506		12,989		196,517
SUBSTITUTE PAYEE WELF		37,880	377,276	382,110		33,046
TOTAL	$	489,826	2,104,450	2,097,637		496,639
ENDOWMENTS & SCHOLARSHIPS						
BERTHA S KAMM TR INVEST	$	2,738	192	238		2,692
CASEY LIBRARY GIFT TRUST		44,124	37,968			82,092
DAVI LIBRARY GIFT TRUST		20,945	2,058	2,803		20,200
ELLIGET TRUST		1,128	59			1,187
TAVAN SCHOLARSHIP TRUST		500		500		
TOTAL	$	69,435	40,277	3,541		106,171
COLLECTIONS CLEARING						
ASSIGNED ACCTS REC	$	2,738	98,242	99,409		1,571
ATTACHMENTS-COUNTY P/R		4,263	196,724	198,408		2,579
ATTACHMENTS-SCHOOLS P/R		5,293	124,979	130,272		
DOMESTIC RELATIONS TR		38,426	9,673,133	9,653,640		57,919
FED PMT IN LIEU OF TAXES		1-	16,759	16,758		
FINES & FEES DISTR BN TR		114,351-	6,926,399	6,698,813		113,235
REALTY TRANS DOC TAX		47,638	2,391,131	2,438,769		
TOTAL	$	15,994-	19,427,367	19,236,069		175,304

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

		BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
WARRANT CLEARING TRUSTS						
PAYROLL REVOLVING	$		89	89		
TOTAL	$		89	89		
TAX COLLECTION DISTRICTS						
ALA-C C TRANSIT SD #1	$	5,396	1,993,942	1,998,717		621
AC TRANSIT BOND		78-	40,329	39,636		615
BAY AREA AIR POLL CONTR		1,720	372,421	374,028		113
BYRON-BETHANY IRRGTN DIST		88	38,035	38,111		12
CCC WATER IMPR DIST 1		9,507	416,948	426,564		109-
CCC WATER IMPR DIST 2		128	25,134	25,264		2-
E BAY MUNI UTIL DIST		4,889	1,650,201	1,654,593		497
EAST CC IRRIGATION		596-	104,339	103,712		31
EBMU SPEC DIST 1		901-	62,055	61,135		19
PLSNT HILL WTR DIST		171				171
S F BAY AREA RAPID TRST		1,023	1,277,605	1,278,241		387
BART BOND		65,180	14,764,910	14,825,659		4,431
AMADOR VALLEY HIGH GENR		52-	8,113	6,500		1,561
AMADOR VALLEY HIGH BOND		39	1,560	1,599		
AMADOR HI SS BLDG		32	1,475	1,507		
AMADOR JT HS-ELEM TAX		24-	2,215	2,191		
DEV CNTR HANDICPD MINOR			134	134		
ED PHY HANDICAPPED ELEM		8-	747	739		
TRAINABLE M R ALAMEDA		4-	337	333		
LIVERMORE JT UNIF SCH		258-	25,307	25,042		7
LIVERMORE JT UN SCH BD		119	3,779	3,921		23-
LIVERMORE SSB/LSE PUR		171	16,870	17,143		102-
PLEASANTON SCHOOL		43-	7,237	5,720		1,474
PLEASANTON SCHOOL BOND		32	1,339	1,371		
PLEASANTON ELEM SS BLDG		32	1,689	1,721		
SO CO JT JR COLL DIST		47-	4,921	4,872		2
S COUNTY JT JC DIST BD		13	861	877		3-
DELTA WATER AGENCY		118				118
DUB SAN RAM SER IMP # 1		713	85,745	86,449		9
DUBLIN SAN RAMON SER DIST		11,129	736,731	746,704		1,156
EAST BAY REGIONAL PARK		35,770	5,874,648	5,908,635		1,783
TOTAL	$	134,259	27,519,627	27,641,118		12,768

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
TAX COLLECTION - CITIES					
CITY OF ANTIOCH	$ 10,963	1,276,278	1,273,976		13,265
ANTIOCH BOND	268	38,517	38,752		33
ANT DEVELPMNT RDA		667,069	667,069		
ANTIOCH PARK MTCE #1A	22-	8,925	8,900		3
ANTIOCH ASMT 9 BOND		15,199	15,199		
ANTIOCH OL LN ASMT 14 BDS		3,729	3,729		
ANTIOCH ASMT DIST 15 BOND		18,280	18,280		
SE ANTIOCH SEWER ASSMT	140-	7,994	7,854		
ANTIOCH ASMT DIST 17 BOND		49,664	49,664		
ANTIOCH ASMT DIST 18 BOND		17,495	17,495		
CITY OF BRENTWOOD	1,336	154,831	153,104		3,063
BRENTWOOD BOND	269	24,802	25,019		52
BRENTWOOD ASSMT #1 BOND		1,938	1,938		
BRTWD CURB GUT S/W ASMT		2,359	2,359		
BRTWD ELM ST SAN SEW PROJ		514	514		
BRTWD MCCLRN RD IMP PROJ		401	401		
CENT CONCORD RDA		2,021,759	2,021,759		
CITY OF CONCORD	19,793	6,989,370	6,992,741		16,422
CONCORD BOND	7,098	1,212,360	1,220,021		563-
CONCD COMMERCE		116,277	116,277		
CONCORD ASSESS DIST 24	15,819-	97,315	81,496		
CONCORD ASMT 26 BOND		1,869	1,869		
CONCORD ASMT 27 BOND	223-	5,434	5,279		68-
CONCORD ASMT 28 BOND		5,029	5,029		
CONCORD ASMT 29 BOND		974	974		
CONCORD ASMT 30 BOND	198-	6,759	6,561		
CONCORD ASMT 31 BOND	34,500-	67,813	33,313		
CONCORD ASMT 32 BOND		3,407	3,407		
CONCORD ASMT 34 BOND		274	274		
CONCORD ASMT 37 BOND		33	33		
CONCORD ASMT 41 BOND		2,710	2,710		
CONCORD ASMT DIST 42 BD		6,593	6,593		
CONCORD ASMT DIST 43 BD		639	639		
CONCORD ASSMT 45 BOND		2,450	2,450		
CONCORD ASSMT #46 BOND		2,223	2,223		
CONCORD ASMT 47 BOND		1,877	1,877		
CONCORD ASSMT #48 BOND		7,908	7,908		
CONCORD ASSMT #49 BOND		3,540	3,540		

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
CONCORD ASSMT #51 BOND	$ 1,081-	27,309	26,228		
CONCORD ASSMT #52 BOND		1,093	1,093		
CONCORD ASSMT #53 BOND	380-	4,468	4,088		
CONCORD ASSMT #54 BOND		7,343	7,343		
CONCORD ASSMT #56 BOND		6,363	6,363		
CONCORD ASSMT #57 BOND	7,915-	58,794	50,879		
CONCORD ASSMT #58 BOND		2,691	2,691		
CONCORD BLH TER ST LGT	13-	388	378		3-
CONCORD ASSESSMNT 59 BOND		42,580	42,580		
CONCORD ASSESSMNT 60 BOND	3,652-	44,919	41,333		66-
CONCORD ASMT DIST 61 BOND		5,340	5,340		
CONCORD KIRKWOOD MTCE 1	47-	14,549	14,491		11
CONCORD ASMT #62 BOND		1,766	1,766		
CONCORD ASSESSMNT 63 BOND		209,288	209,288		
CONCORD ASSESSMNT 64 BOND	7,564-	13,551	5,987		
CONCORD ASSESSMNT 65 BOND		381,520	381,520		
CNCD VLY TERR ST LT MTCE	3-	1,756	1,753		
CITY OF CLAYTON	1,342	199,016	199,770		588
CLAYTON LIGHT MTCE #1	58-	4,181	4,123		
CITY OF EL CERRITO	9,997	1,507,242	1,516,001		1,238
EL CERRITO BOND	262-	122,882	122,623		3-
EL CERRITO IMPR 9 BOND		8,390	4,390		4,000
EL CERRITO RDA		196,459	196,459		
CITY OF HERCULES	1,642	356,151	354,750		3,043
CITY OF LAFAYETTE	3	29,530	27,425		2,108
ASSESS 72-1 B LAFAYETTE		19,464	19,464		
LAF ASSESS 73-1 BOND DS		3,515	3,515		
LAFAY CORE AREA MTCE	149-	23,907	23,755		3
LAFAYETTE LIGHT MTCE					
LAF ST LIGHT MTCE Z 1		193	193		
LAF ST LIGHT MTCE Z 2	1-	681	680		
LAF ST LIGHT MTCE Z 3	1-	301	300		
LAFAYETTE LIGHT MTCE #4	1-	139	138		
LAFAYETTE LIGHT MTCE #5		41	41		
LAFAYETTE LIGHTING Z6	1-	93	92		
LAF ST LT MTCE ZONE 7	152-	30	122-		
CITY OF MARTINEZ	10,315	1,493,048	1,500,791		2,572
CITY OF MARTINEZ 1979-1		176,040	176,040		
CITY MTZ PARKING DIST 1	235-	9,040	6,650		2,155
CITY MTZ PINE RIDGE MTCE	1-	2,067	1,575		491

CHANGES IN FIDUCIARY LIABILITIES (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
TOWN OF MORAGA	$ 2,326	333,411	335,635		102
MORAGA ST LT MTCE NO 1	77-	27,501	27,418		6
CITY OF PINOLE	3,464	950,694	950,770		3,388
PINOLE VISTA RDA		521,826	521,826		
CITY OF PITTSBURG	12,916	1,416,345	1,405,693		23,568
PITTSBURG BOND	75-	248,541	249,680		1,214-
PITTSBG MARINA RDA		25,439	25,439		
PITTSBURG ASMT 66-1 BD		108,099	101,683		6,416
PITTSBG NBRHD I RDA		63,235	63,235		
PITTSBG NBRHD II RDA		10,208	10,208		
CITY PITTSBURG PARK #1	8-	1,592	1,584		
PITTS INDSTL PARK 1980-1		80,085	80,085		
PITTSBG LOS MEDANOS		879,360	879,360		
PITTSBURG SE ASSMT 74-1	12,787-	273,530	260,485		258
PITTS W 1971-1 BD DEBT	57,633-	254,615	197,117		135-
CITY OF PLEASANT HILL		3,278	1,691		1,587
PL HILL ASMT 1 BOND	26,691-	96,478	69,787		
PL HILL ASMT 2 BOND	125-	8,376	8,251		
PL HILL ASMT 4 BD		2,121	2,121		
PL HILL ASMT 11 BD		40,324	40,324		
PH ASSESSMENT 16 BOND		7,298	7,298		
PH ASSESS DIST 13 DS		9,692	9,692		
PL HILL #14 DEBT SERV		4,515	4,515		
PH ASSESS #15 DEBT SV		2,867	2,867		
PL HILL ASMT 1966-65 BD	5,093-	58,175	54,510		1,428-
PL HILL ASMT 1966-6 BD		1,187	1,187		
PL HILL ASMT 66-8 BD		9,547	9,547		
PL HILL ASMT 66-9 BD		7,021	7,021		
PL HILL ASMT 67-3 BD		4,335	4,335		
PL HILL COMMONS RDA		221,642	221,642		
PL H COMMONS 1A RDA		157,923	157,923		
P H DIABLO VISTA WATER	123-	24,903	24,774		6
PL HILL LIGHT DIST #1	1-	82,512	82,493		18
PL H SCHLYD ANEX RDA		18,757	18,757		
RICHMOND 1A RDA		183,530	183,530		
RICHMOND 8A RDA		565,251	565,251		
RICHMOND 10A RDA		392,338	392,338		
RICHMOND 10B RDA		5,408	5,408		
RICHMOND 11A RDA		697,112	697,112		
RICHMOND 12A RDA		2,392	2,392		

TABLE A-3

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
RICHMOND TAX DIST 1	$ 44,195	10,521,833	10,559,186		6,842
RICHMOND SEWER BOND	5,711	496,283	500,779		1,215
RICHMOND TAX DIST 3	52,050	1,726,105	1,777,652		503
RICHMOND TAX DIST 5	228-				228-
RICHMOND RETMT DEBT	3,919-	2,239,291	2,237,424		2,052-
RICHMOND TAX DIST 6	44,119-				44,119-
RICHMOND SEWER 1	1,572	75,575	77,132		15
RICH HILL ASSMT A BDS		323,585	323,585		
RICH HILL ASSMT B BDS		306,485	306,485		
RICH HILL ASSMT C BDS		314,515	314,515		
RICH HILL ASSMT D BDS		261,496	261,496		
RICH HILL ASSMT E BDS		306,111	306,111		
RICHMOND ASSMT 786 BONDS		26,285	26,285		
RICHMOND WILDCAT CAN BD	2,503				2,503
CITY OF SAN PABLO	2,051	285,405	282,132		5,324
CITY OF SAN PABLO BOND	27				27
SAN PABLO ASMT 3 BOND		692	692		
SAN PABLO ASMT 6 BOND		1,048	1,048		
SAN PABLO ASMT 7 BOND	17	1,494	1,511		
SAN PABLO ASMT 9 BOND		5,167	5,167		
SAN P BAY VIEW RDA		197,369	197,369		
SAN P EL PORT 79		130,862	130,862		
SAN P EL PORT RDA		463,920	463,920		
SAN P OAK PK RDA		40,792	40,792		
SAN P SHEFLD RDA		41,475	41,475		
SAN P SO ENT RDA		169,389	169,389		
CITY OF WALNUT CREEK	12,505	2,272,096	2,281,524		3,077
WAL CR ASMT DIST 18 BD		9,161	9,161		
WALNUT CREEK IMP #19 BD	4,612-	10,477	5,865		
WAL CR IMP DIST 22 BD		60,883	60,883		
WC IMP DIST 20 BOND		12,807	12,807		
WC IMP DIST 24 BOND		34,900	34,900		
WC IMPROVEMNT DIST 25 BDS	7,470	135,111	142,581		
WC IMPROVEMNT DIST 26 BDS		36,187	36,187		
WC IMP DIST 27 RUDGEAR DR	3,085	17,484	20,569		
WAL CR MT D RDA		24,807	24,807		
WAL CR SO BDWY RDA		275,768	275,768		
TOTAL	$ 14,991-	46,447,057	46,378,043		54,023

(CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
RECLAMATION DISTRICTS					
DISC BAY RECL & DRAIN	$ 7,887	15,693	15,748		7,832
RECLAM DIST 799 EXPENSE	53,446	11,617	54,197		10,866
RD 799 FED/ST 3078-28		17,980	17,980		
RECLAM DIST 800 EXPENSE	7,341	301,267	763,703		455,095-
RD 800 FED/ST DISASTER	58,035	29,018	87,053		
RECLAM DIST 2024 EXPENSE	89,707-	121,002	193,918		162,623-
RD 2024 FED/ST DISASTER	16,750	8,375	25,125		
RECLAM DIST 2025 EXPENSE	539,492-	232,608	1,176,603		1,483,487-
RD 2025 FED/ST 3078-26		1,073,300	995,762		77,538
RECLAM DIST 2026 EXPENSE	70,502-	154,167	237,709		154,044-
RD 2026 FED/ST DISASTER		1,985,700	1,742,611		243,089
RECLAM DIST 2036 EXPENSE	5,694	68,246	128,957		55,017-
RD 2036 FED/ST DISASTER	508	12,968	12,968		508
RECLAM DIST 2059 EXPENSE	44,494	88,423	111,010		21,907
RD 2059 FED/ST 3078-3	72,598	61,000	133,598		
RD 2059 ST NDA		237,000	237,000		
RECLAM DIST 2059 BOND	438	408-			30
RECL DIST 2065 VEALE TR	52	5,548	20,126		14,526-
RD 2065 FED/ST 3078-5		682,700	682,700		
RD 2065 ST NDA		423,000	418,083		4,917
RECLAM DIST 2090 QUIMBY	6-				6-
TOTAL	$ 432,464-	5,529,204	7,054,851		1,958,111-
1911 ACT BOND FUNDS					
ASMT 1956-1 BD ALTA 2	$ 6				6
ASMT 1964-2 BD B VISTA	1,740	2,884	4,219		405
CENTRAL SANIT 1 BOND	3				3
CENTRAL SANIT 10 BOND	356				356
CENTRAL SANIT 24 BOND	76				76
CENTRAL SANIT 30 BOND					
CENTRAL SANIT 33 BOND	53				53
CENTRAL SANIT 35 BOND	127				127
ASSESS DIST 1952-1 CCC	22				22
ASMT 1966-6 ECKLEY BOND	564	3,556	3,935		185
ASMT 1957-2 BD ORCH GL	46				46
ROAD IMP DIST 4 BOND	131				131
SP SANITARY SER 29 BOND	160				160

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
SAN PABLO SANIT 1 BOND	$ 372				372
STANWELL ASMT 1966-4 BD	236	5,541	5,660		117
STEGE ASSESSMENT 8 BOND	55				55
STECE SANIT IMP BOND 1	181				181
ASSMT BD WARFORD MESA	111				111
TOTAL	$ 4,239	11,981	13,814		2,406
1913 ACT CONSTRUCTION FDS					
ALCOSTA BLVD 66-1 CONSTR	$ 18,793				18,793
AMADOR VALLEY WATER 64-3	6,247				6,247
BLCKHWK ASSMT 80-3 CONSTR		3,106,947	1,447,111		1,659,836
BUENA VISTA 64-2 CONSTR	1,586				1,586
CENTRAL SAN LID 54 CONSTR	27,238				27,238
CENTRAL SAN LID 55 CONSTR	22,204				22,204
CLEARLAND HGTS 60-7 CONST	284				284
ASSMT 1979-5 CR CNYN R CN	1,986,478	98,821	1,460,219		625,080
ASSMT 1979-2 D BAY FR CNS	81,644		54,817		26,827
DANVILLE PKG 73-4 CONSTR	118,777	16,034	46,213	94,249	182,847
ASMT 1979-4 CR CNYN R WST		5,306,101	3,527,941		1,778,160
E RICHMOND HGTS NO 3 CNST	480				480
EL VEPANO VALLEY 60-4	2,647				2,647
MORAGA COUNTRY CLUB DRIVE	14,611				14,611
MT DIABLO BLVD 62-7 CONST	2,054				2,054
MT VIEW SAN NO 9 CONSTR	6,178				6,178
OAKLEY SAN CYPRESS ROAD	8,713				8,713
ORINDA TR 3072 63-1 CONST	671				671
PACHECO DRAIN 70-2 CONSTR	1,998				1,998
PARKWOOD 62-5 CONSTRUCTN	3,759				3,759
ROUNDHILL RD 69-1 CONSTR	153				153
SAN PABLO SAN 30 CONSTR	5,207				5,207
SAN PABLO SAN 31 CONSTR	4,469				4,469
SAN RAMON 73-3 CONSTRUCTN	269,696	23,882			293,578
ASMT 1975-4 SR STM DR CNS	2,824				2,824
TRACT 2852 61-6 CONSTRUCT	2,770				2,770
TOTAL	$ 2,589,481	8,551,785	6,536,301	94,249	4,699,214
JOINT POWERS AGENCIES					
DELTA FERRY AUTHORITY	$	227,000			227,000

TABLE 6A

TRUST AND AGENCY FUNDS

CHANGES IN FIDUCIARY LIABILITY (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE
CENTRAL C.C. TRANSIT AUTH	$	15,000	14,891		109
CTL CO GOV CTR AUTHORITY		1,200,000			1,200,000
CC REG CJ PLAN BOARD	6,226	198,172	188,268		16,130
E CCC WASTE WATER MGT	410,072			410,072-	
E CCC TRANSIT AUTH	53,940-	77,336	23,396		
OAKLY-BETH IS WW MGMT ATH	127,519	1,282,512	1,308,730		101,301
LOCAL TRANS IMPLEMENT	1,760-	2,840	1,080		
WEST CO AGENCY JOINT OPER	277,023-	10,571,683	10,319,128		24,468-
W C C C WASTE WTR MGT	105,052	8,303			113,355
WESTERN CCC TRANSIT AUTH	5,680	37,510	43,190		
TOTAL	$ 321,826	13,620,356	11,898,683	410,072-	1,633,427
TOTAL	$ 29,616,549	206,641,246	201,621,660	315,823-	34,320,312

SECTION 7
SELF INSURANCE AND PENSION FUNDS

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Table 7A	Changes in Fund Balance	234

TABLE 7

SELF INSURANCE FUNDS

BALANCE SHEET

AS OF JUNE 30, 1981

	ASSETS					
	CASH	OTHER ASSETS	DUE FROM OTHER FUNDS	TOTAL ASSETS	DEPOSITS FROM OTHERS	DUE TO OTHER FUNDS
SELF INSURANCE FUNDS						
AUTOMOTIVE SELF-INSUR TR	$ 268,311	1,000,000		1,268,311		10,495
DENTAL SELF-INS TRUST	120,954	227,194		348,148		4,798
LONG TERM DSABLTY INS TR	20,399	113,682		134,081		688
MED SELF-INSURANCE TRUST	35,492	1,563,422	1,096,500	2,695,414		6,997
PUBLIC LIABILITY TRUST	410,910	2,828,750		3,239,660		17,492
WORK/COMP COUNTY RESERVE	82,743	5,274,507	360,030	5,717,280		52,006
WORK COMP RES TR-CC FIRE	1,410-	1,416,031	44,854	1,459,475		13,511
WORK COMP RES-RIVRVW FIRE	1,626	628,355	10,474	640,455		1,720
ST UNEMPLOYMENT INS TRUST	92,134	1,561,006		1,653,140		2,235
TOTAL	$ 1,031,159	14,612,947	1,511,858	17,155,964		109,942
RETIREMENT TRUST						
CO EMPLOYEES RETIREMENT	$ 95,368	270,626,385	2,382,991	273,104,744	141,743	113,376
TOTAL	$ 95,368	270,626,385	2,382,991	273,104,744	141,743	113,376
TOTAL	$ 1,126,527	285,239,332	3,894,849	290,260,708	141,743	223,318

TABLE 7

SELF INSURANCE FUNDS

BALANCE SHEET

AS OF JUNE 30, 1981

LIABILITIES AND EQUITIES						
ACCOUNTS PAYABLE	WARRANTS PAYABLE	MATURE BONDS PAYABLE	FUND BALANCE UNAVAILABLE	FUND BALANCE AVAILABLE	TOTAL LIABILITIES AND EQUITIES	
						SELF INSURANCE FUNDS
$ 264,528				993,288	1,268,311	AUTOMOTIVE SELF-INSUR TR
75,776				267,574	348,148	DENTAL SELF-INS TRUST
298				133,095	134,081	LONG TERM DSABLTY INS TR
2,549,167				139,250	2,695,414	MED SELF-INSURANCE TRUST
2,548,757				673,411	3,239,660	PUBLIC LIABILITY TRUST
3,960,933				1,704,341	5,717,280	WORK/COMP COUNTY RESERVE
662,584				783,380	1,459,475	WORK COMP RES TR-CC FIRE
116,337				522,398	640,455	WORK COMP RES-RIVRVW FIRE
293,993				1,356,912	1,653,140	ST UNEMPLOYMENT INS TRUST
$ 10,472,373				6,573,649	17,155,964	TOTAL
						RETIREMENT TRUST
$ 1,352,665	23,259		247,164,784	24,308,917	273,104,744	CO EMPLOYEES RETIREMENT
$ 1,352,665	23,259		247,164,784	24,308,917	273,104,744	TOTAL
$ 11,825,038	23,259		247,164,784	30,882,566	290,260,708	TOTAL

TABLE 7A

SELF INSURANCE FUNDS

CHANGES IN AVAILABLE FUND BALANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

	BEGINNING BALANCE	RECEIPTS (REVENUE)	DISBURSEMENTS (EXPENDITURES)	ADJUSTMENTS/ TRANSFERS	ENDING BALANCE
SELF INSURANCE FUNDS					
AUTOMOTIVE SELF-INSUR TR	$ 936,476	496,204	156,407	282,985-	993,288
DENTAL SELF-INS TRUST		849,312	581,739		267,573
LONG TERM DSABLTY INS TR		142,439	9,344		133,095
MED SELF-INSURANCE TRUST	2,631,224	2,086,283	2,087,257	2,491,000-	139,250
PUBLIC LIABILITY TRUST	2,165,837	1,496,055	821,980	2,166,500-	673,412
WORK/COMP COUNTY RESERVE	3,974,197	2,746,165	1,545,642	3,470,380-	1,704,340
WORK COMP RES TR-CC FIRE	1,203,803	419,874	208,500	631,797-	783,380
WORK COMP RES-RIVRVW FIRE	538,485	133,544	43,680	105,952-	522,397
ST UNEMPLOYMENT INS TRUST	1,160,118	838,801	419,387	222,620-	1,356,912
TOTAL	$ 12,610,140	9,208,677	5,873,936	9,371,234-	6,573,647
RETIREMENT TRUST					
CO EMPLOYEES RETIREMENT	$ 241,179,549	44,386,378	15,086,370	993,645	271,473,702
TOTAL	$ 241,179,549	44,386,378	15,086,370	993,645	271,473,702
TOTAL	$ 253,789,689	53,595,555	20,960,306	8,377,589-	278,047,349

SECTION 8
PROPERTY TAXES

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Table 8B	Change in Unapportioned Taxes Receivable Reserves and Impounds	237

TABLE 8A
TAX APPORTIONMENT FUNDS
CHANGES IN UNAPPORTIONED BALANCES
FOR THE YEAR ENDING JUNE 30, 1981

	Balance 7/1/80	Receipts	Disbursements	Transfers To/From Reserves	Balance 6/30/81
Secured Taxes Receivable-Current Year	(15,501)	231,812,718	231,848,022		(50,805)
Redemptions-Prior Year	(48,876)	5,577,187	5,377,634	(143,699)	6,978
Installment Redemption-Prior Year	1,347,720	580,414	612,972		1,315,162
Unsecured Taxes Receivable	1,026,437	12,698,425	10,790,901	(1,330,340)	1,603,621
Livestock and Racehorses	1,990	51,908	53,898		
State Tax Relief	415,544	27,442,269	27,337,923		519,890
Special District Augmentation	519,954	643,877	219,919		943,912
Tax Sales	100	3,557			3,657
TOTAL	3,247,368	278,810,355	276,241,269	(1,474,039)	4,342,415
Reserve for Taxes Receivable (Table 8B)					14,670,373
Impound Taxes (Table 8B)					11,446,785
TOTAL UNAPPORTIONED TAXES					30,459,573

TABLE 8B
UNAPPORTIONED TAXES
CHANGES IN RESERVES AND IMPOUNDS
FOR THE YEAR ENDING JUNE 30, 1981

	Reserve Balance 7/1/80	Levy	Collections	Adjustments	Reserve Balance 6/30/81
RESERVE FOR TAXES RECEIVABLE					
Penalties and Costs-Secured Taxes	647,742			143,699	791,441
Unsecured Taxes-1981-82		11,702,978	657,143		11,045,835
1980-81	9,908,931		10,417,699	793,425	284,657
All Prior Years	2,639,661		120,187	28,966	2,548,440
TOTAL RESERVES	13,196,334	11,702,978	11,195,029	966,090	14,670,373

	Impound Balance 7/1/80	Receipts	Disbursements	Adjustments	Impound Balance 6/30/81
IMPOUND TAXES					
Unsecured Taxes-1978-79	10,847,611				10,847,611
SB 17 Refunds of 1978-79 Secured Taxes	525,916	132	8,996		517,052
Jurisdiction Changes Not Negotiated	82,122				82,122
TOTAL IMPOUND TAXES	11,455,649	132	8,996		11,446,785

SECTION 9
DEBT

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TABLE 9A
BONDED DEBT SUMMARY
FOR THE YEAR ENDING JUNE 30, 1981

	Outstanding 7/1/80	Issued	Redeemed	Outstanding 6/30/81
School Districts:				
Elementary	3,470,000.00		612,000.00	2,858,000.00
High	7,522,000.00		1,225,000.00	6,297,000.00
Unified	29,543,000.00		3,912,000.00	25,631,000.00
Junior College	551,000.00		369,000.00	182,000.00
Total - School Districts	41,086,000.00		6,118,000.00	34,968,000.00
Special Districts:				
Water and Water Works	1,852,000.00		306,000.00	1,546,000.00
Sanitary and Sanitation	28,408,000.00	6,485,000.00	1,035,000.00	33,858,000.00
Hospitals	400,000.00		100,000.00	300,000.00
Fire Protection	287,000.00		29,000.00	258,000.00
Municipal Improvement	215,000.00		15,000.00	200,000.00
Recreation	7,020,000.00		185,000.00	6,835,000.00
Storm Drainage	200,000.00		5,000.00	195,000.00
1915 Act Assessment	13,189,698.83	7,521,585.63	1,106,279.98	19,605,004.48
Total - Special Districts	51,571,698.83	14,006,585.63	2,781,279.98	62,797,004.48
GRAND TOTAL	92,657,698.83	14,006,585.63	8,899,279.98	97,765,004.48

	Interest and Principal Paid
Assessment 1911 Act	$13,814

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SCHOOL DISTRICT								
ELEMENTARY								
BRENTWOOD UNION SCH DIST	08	5.000,3.000,3.250,3.500	12-15-64	PRIN	190,000.00		40,000.00	12-15-84
				INTR	72,100.00	437.50	2,800.00	
BRENTWOOD UNION SCH DIST	09	5.000	04-15-69	PRIN	430,000.00		170,000.00	04-15-89
				INTR	227,250.00		36,750.00	
DANVILLE SCHOOL DISTRICT	09B	5.000	04-15-74	PRIN	634,000.00		155,000.00	04-15-83
				INTR	167,450.00	625.00	11,750.00	
KNIGHTSEN SCHOOL DISTRICT	04	3.500,3.250,3.500	04-01-63	PRIN	60,000.00		6,000.00	04-01-83
				INTR	21,540.00		315.00	
KNIGHTSEN SCHOOL DISTRICT 1975	05	7.000,5.800,6.000,6.100	11-15-75	PRIN	300,000.00		240,000.00	11-15-90
		6.200,6.300,6.400,6.500		INTR	179,915.00	1,477.50	83,457.50	
LAFAYETTE SCHOOL DISTRICT	10E	5.000,4.000,3.750,4.000	01-01-61	PRIN	125,000.00		5,000.00	01-01-82
		1.000		INTR	50,610.00		50.00	
LAFAYETTE SCHOOL DISTRICT	11A	5.000,4.000,3.750,4.000	01-01-61	PRIN	70,000.00			01-01-81
				INTR	32,390.00			
LAFAYETTE SCHOOL DISTRICT	11B	5.000,2.500,3.000,3.250	06-15-62	PRIN	550,000.00	5,000.00	30,000.00	06-15-82
				INTR	185,875.00	650.00	975.00	
LAFAYETTE SCHOOL DISTRICT	11C	5.000,3.000,3.250,3.500	07-15-63	PRIN	100,000.00		15,000.00	07-15-83
				INTR	35,362.50		787.50	
LAFAYETTE SCHOOL DISTRICT	11D	5.000,3.250,3.000,3.250	06-01-64	PRIN	405,000.00		65,000.00	06-01-84
		3.400		INTR	145,050.00	850.00	4,590.00	
MARTINEZ SCHOOL DISTRICT	06B	5.000,3.250,3.500,3.750	01-01-61	PRIN	350,000.00		10,000.00	01-01-82
		1.000		INTR	137,505.00		100.00	
MARTINEZ SCHOOL DISTRICT	06C	5.000,3.500,2.750,3.000	07-15-63	PRIN	345,000.00		60,000.00	07-15-83
		3.250		INTR	119,800.00	16.25	2,925.00	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
MORAGA SCHOOL DISTRICT	01C	5.000,4.250	02-01-60	PRIN	42,000.00	6,000.00		02-01-81
				INTR	20,310.00	297.50		
MORAGA SCHOOL DISTRICT	01D	5.000,3.750,3.000,3.250 3.500	06-01-62	PRIN	85,000.00		5,000.00	06-01-82
				INTR	32,480.00		175.00	
MORAGA SCHOOL DISTRICT	02A	5.000,3.750,3.000,3.250 3.500	06-01-62	PRIN	102,000.00		6,000.00	06-01-82
				INTR	38,027.50		210.00	
MORAGA SCHOOL DISTRICT	02B	3.500	02-01-63	PRIN	60,000.00			02-01-81
				INTR	32,550.00			
MORAGA SCHOOL DISTRICT	03C	4.600	10-15-66	PRIN	200,000.00		60,000.00	10-15-86
				INTR	96,600.00		8,280.00	
MORAGA SCHOOL DISTRICT	04A	5.000,4.500,4.600	11-01-67	PRIN	200,000.00		70,000.00	11-01-87
				INTR	98,694.00	710.00	11,250.00	
MORAGA SCHOOL DISTRICT	04B	5.000,4.900,5.000	10-15-68	PRIN	235,000.00		90,000.00	10-15-88
				INTR	123,730.00	372.50	16,417.50	
MORAGA SCHOOL DIST	05A	6.500,6.000,6.300,6.500 6.700	03-15-70	PRIN	315,000.00		150,000.00	03-15-90
				INTR	222,960.00	787.50	52,725.00	
MORAGA SCHOOL DISTRICT	05B	5.000,4.750,4.800,4.900 5.000,5.100,5.200,5.250	12-15-71	PRIN	475,000.00		275,000.00	12-15-91
				INTR	260,912.50	3,450.00	77,637.50	
MORAGA SCHOOL DISTRICT 1969	05C	7.000,6.100,6.300,6.400 6.600,6.700,6.800,6.900 7.000	06-01-75	PRIN	318,000.00		210,000.00	06-01-95
				INTR	217,965.00	3,082.50	107,445.00	
OAKLEY UNION SCH DIST	06B	5.000,4.250,4.500	03-01-60	PRIN	37,000.00	4,000.00		03-01-79
				INTR	16,395.00			
OAKLEY UNION SCH DIST	06C	3.500,3.600	03-01-64	PRIN	74,000.00		15,000.00	03-01-84
				INTR	34,110.00		1,075.00	
OAKLEY UNION SCH DIST	07	6.000,5.600,5.700,5.750 5.800,5.900	10-15-71	PRIN	450,000.00		270,000.00	10-15-91
				INTR	292,450.00	3,380.00	88,468.75	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
ORINDA UNION SCH DIST	09C	5.000,4.250,3.500,3.750	12-15-59	PRIN	105,000.00			12-15-80
				INTR	44,212.50			
ORINDA UNION SCH DIST	09D	5.000,3.500,3.250,3.500 3.750	06-01-61	PRIN	115,000.00			06-01-81
				INTR	45,075.00			
ORINDA UNION SCH DIST	09E	5.000,3.750,3.000,3.250 3.500	11-01-61	PRIN	210,000.00		11,000.00	11-01-81
				INTR	78,392.50	87.50	192.50	
ORINDA UNION SCH DIST	09F	5.000,2.750,3.000,3.250 3.400	07-15-62	PRIN	157,000.00		12,000.00	07-15-82
				INTR	57,865.00		272.00	
ORINDA UNION SCH DIST	10A	5.000,3.750,3.000,3.250	05-01-65	PRIN	150,000.00		40,000.00	05-01-85
				INTR	59,100.00	487.50	3,250.00	
ORINDA UNION SCH DIST	10B	5.000,4.750,4.100,4.200	09-01-66	PRIN	250,000.00		140,000.00	09-01-91
				INTR	160,215.00		35,485.00	
ORINDA UNION SCH DIST	10C	5.000,4.400,4.500,4.600	05-15-68	PRIN	700,000.00		320,000.00	05-15-88
				INTR	389,635.00	225.00	61,290.00	
PINOLE-HERCULES UNION SCH DIST	05C	5.000,3.500,3.750,1.000	09-15-60	PRIN	142,000.00			09-15-80
				INTR	55,547.50			
PINOLE-HERCULES UNION SCH DIST	05D	5.000,3.250,3.500,3.750 4.000	11-15-61	PRIN	58,000.00		3,000.00	11-15-81
				INTR	24,285.00		60.00	
PINOLE-HERCULES UNION SCH DIST	06D	5.000,4.500,3.000,3.250 3.500,3.750	11-15-61	PRIN	187,000.00		10,000.00	11-15-81
				INTR	73,802.50		187.50	
PINOLE-HERCULES UNION SCH DIST	06E	5.000,3.500,3.000,3.100 3.250,3.400, .100	06-15-63	PRIN	298,000.00		30,000.00	06-15-83
				INTR	102,477.50	262.50	540.00	
PINOLE-HERCULES UNION SCH DIST	07A	5.000,3.000,3.100,3.250 3.300,3.400	12-15-64	PRIN	760,000.00		140,000.00	12-15-84
				INTR	258,380.00		9,502.50	
SAN PABLO SCHOOL DISTRICT	10	5.000,3.250,3.500,3.750 3.900	11-15-61	PRIN	498,000.00		26,000.00	11-15-81
				INTR	198,238.50	19.50	507.00	
SHELDON SCHOOL DISTRICT	03C	4.250	11-01-58	PRIN	80,000.00	1,000.00		11-01-78
				INTR	35,700.00			

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SHELDON SCHOOL DISTRICT	03E	5.000,3.750,3.000,3.250 3.500	06-01-62	PRIN	138,000.00		13,000.00	06-01-82
				INTR	58,312.50	262.50	455.00	
VINE HILL SCHOOL DISTRICT	05B	5.000,3.000,2.750,3.000 3.250,3.500	02-15-63	PRIN	111,000.00		10,000.00	02-15-83
				INTR	36,677.50		525.00	
WALNUT CREEK SCHOOL DIST	09A	5.000,3.250,3.500,3.750	07-01-61	PRIN	385,000.00		20,000.00	07-01-81
				INTR	153,350.00		375.00	
WALNUT CREEK SCHOOL DIST	09B	5.000,4.250,4.300	01-01-67	PRIN	325,000.00		120,000.00	01-01-87
				INTR	163,612.50		18,050.00	
TOTAL- ELEMENTARY				PRIN	10,821,000.00	16,000.00	2,842,000.00	
				INTR	4,856,910.00	17,480.75	638,875.25	
HIGH								
ACALANES UNION HIGH SCH DIST	05B	5.000,3.000,3.250	10-01-53	PRIN	300,000.00			10-01-73
				INTR	100,762.50			
ACALANES UNION HIGH SCH DIST	06D	5.000,3.750,3.500,3.750	01-15-59	PRIN	400,000.00			01-15-79
				INTR	157,050.00			
ACALANES UNION HIGH SCH DIST	06F	5.000,3.000,3.250,3.500 3.750	01-01-61	PRIN	750,000.00			01-01-81
				INTR	295,402.50			
ACALANES UNION HIGH SCH DIST	07A	5.000,4.750,2.750,3.000 3.250,3.500,3.750	07-01-61	PRIN	850,000.00		45,000.00	07-01-81
				INTR	336,312.50	262.50	843.75	
ACALANES UNION HIGH SCH DIST	07B	5.000,3.250,3.500,3.750 1.000	11-01-61	PRIN	600,000.00		30,000.00	11-01-81
				INTR	222,225.00		150.00	
ACALANES UNION HIGH SCH DIST	07C	5.000,2.500,2.750,3.000 3.250,3.400	10-01-62	PRIN	1,220,000.00		120,000.00	10-01-82
				INTR	401,030.00	34.00	4,080.00	
ACALANES UNION HIGH SCH DIST	07D	5.000,4.500,3.000,3.100 3.250,3.300	10-15-63	PRIN	700,000.00		105,000.00	10-15-83
				INTR	235,305.00		5,197.50	
ACALANES UNION HIGH SCH DIST	07E	5.000,4.250,3.250,3.500 .050	05-15-64	PRIN	530,000.00		105,000.00	05-15-85
				INTR	198,752.50	437.50	5,310.00	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
ACALANES UNION HIGH SCH DIST	08A	5.000,4.500,4.200	12-01-66	PRIN	2,200,000.00		660,000.00	12-01-86
				INTR	990,990.00	315.00	83,160.00	
ACALANES UNION HIGH SCH DIST	088	5.000,4.875,4.700,4.750 4.800	06-01-68	PRIN	1,700,000.00		595,000.00	06-01-88
				INTR	858,797.50	1,997.50	113,772.50	
ACALANES UNION HIGH SCH DIST	08C	5.000	06-01-69	PRIN	600,000.00		240,000.00	06-01-89
				INTR	315,000.00		54,000.00	
ACALANES UNION HIGH SCH DIST	08D	5.000	05-01-71	PRIN	1,290,000.00		650,000.00	05-01-91
				INTR	681,750.00		178,750.00	
ALHAMBRA UNION HIGH SCH DIST	068	5.000,4.750,3.000,3.250 3.500,1.000	12-15-60	PRIN	1,000,000.00			12-15-80
				INTR	360,875.00			
ALHAMBRA UNION HIGH SCH DIST	06C	5.000,4.000,2.500,2.750 3.000,3.150	06-15-62	PRIN	250,000.00		15,000.00	06-15-82
				INTR	87,645.00		472.50	
ALHAMBRA UNION HIGH SCH DIST	06D	5.000,3.500,2.500,2.750 3.000,3.250	07-15-63	PRIN	200,000.00		30,000.00	07-15-83
				INTR	64,200.00		1,462.50	
LIBERTY UNION HIGH SCH DIST	01E	5.000,3.500,3.750,4.000	11-01-61	PRIN	50,000.00		2,000.00	11-01-81
				INTR	18,937.50	120.00	40.00	
LIBERTY UNION HIGH SCH DIST	02A	5.000,3.000,3.250,3.400 3.500	08-15-64	PRIN	600,000.00		120,000.00	08-15-84
				INTR	212,595.00		8,400.00	
LIBERTY UNION HIGH SCH DIST	02B	5.000,4.500,3.000,3.100 3.250,3.400	12-15-64	PRIN	840,000.00		180,000.00	12-15-84
				INTR	302,985.00		12,240.00	
LIBERTY UNION HIGH SCH DIST	02C	5.000,3.750,3.600,3.700 3.750,3.800	12-15-65	PRIN	226,000.00		75,000.00	12-15-85
				INTR	100,412.50	562.50	7,110.00	
LIBERTY UNION HIGH SCH DIST	02D	5.000	01-15-68	PRIN	334,000.00		140,000.00	01-15-88
				INTR	187,164.00		28,000.00	
RICHMOND UNION HIGH SCH DIST	04F	5.000,3.250,2.750,1.000	11-01-55	PRIN	1,300,000.00			11-01-75
				INTR	374,562.50	20.00		
RICHMOND UNION HIGH SCH DIST	05A	5.000,3.900,3.250,3.500 .050	05-15-64	PRIN	3,500,000.00		1,120,000.00	05-15-89
				INTR	1,490,435.00	377.50	102,900.00	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
RICHMOND UNION HIGH SCH DIST	05B	5.000,4.300,3.700,1.000	01-01-66	PRIN	2,500,000.00		625,000.00	01-01-86
				INTR	955,875.00		39,000.00	
RICHMOND UNION HIGH SCH DIST	05C	5.000,4.500,4.100,4.200	08-15-66	PRIN	4,750,000.00		1,440,000.00	08-15-86
				INTR	2,143,320.00	840.00	181,440.00	
TOTAL- HIGH				PRIN	26,690,000.00		6,297,000.00	
				INTR	11,092,384.00	4,966.50	826,328.75	
UNIFIED								
ANTIOCH UNIF SCH DIST	04B	5.000,4.000,4.250	08-01-57	PRIN	1,000,000.00	5,000.00		08-01-77
				INTR	444,000.00			
ANTIOCH UNIF SCH DIST	04C	5.000,3.750,3.250,3.500 1.500	04-01-58	PRIN	1,700,000.00			04-01-78
				INTR	593,512.50	175.00		
ANTIOCH UNIF SCH DIST	04D	3.250,3.500,3.750,4.000	03-01-59	PRIN	1,000,000.00			03-01-79
				INTR	398,625.00	20.00		
ANTIOCH UNIF SCH DIST	05A	5.000,3.500,3.250,3.500 1.000	03-01-61	PRIN	1,000,000.00			03-01-81
				INTR	346,250.00			
ANTIOCH UNIF SCH DIST	05B	5.000,2.750,2.500,2.750 3.000,3.200	04-01-62	PRIN	1,000,000.00		50,000.00	04-01-82
				INTR	312,650.00		1,600.00	
ANTIOCH UNIF SCH DIST	05C	5.000,3.000,2.500,2.750 3.000,3.100,3.200	01-01-64	PRIN	2,000,000.00		300,000.00	01-01-84
				INTR	647,550.00		19,200.00	
ANTIOCH UNIF SCH DIST	06A	3.000,3.100,3.200	06-01-65	PRIN	1,170,000.00		400,000.00	06-01-85
				INTR	528,300.00	1,200.00	31,700.00	
ANTIOCH UNIF SCH DIST	06B	5.000,4.500,3.900	11-15-66	PRIN	915,000.00		300,000.00	11-15-86
				INTR	406,750.00	877.50	35,100.00	
ANTIOCH UNIF SCHOOL DIST	07A	7.000,6.800,6.400,6.500 6.600,6.700,6.800,5.000	06-30-70	PRIN	2,095,000.00	100,000.00	1,200,000.00	06-30-89
				INTR	1,652,400.00	41,435.00	341,100.00	
ANTIOCH UNIFIED SCHOOL DIST SER B	07B	7.000,6.000,4.700,4.800 4.900,5.000,5.100,5.200 .050	08-01-72	PRIN	2,095,000.00		1,600,000.00	08-01-91
				INTR	1,231,275.00		383,537.50	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
MT DIABLO UNIF SCH DIST	05B	5.000,3.750,3.250,3.500 1.500	03-15-58	PRIN	1,350,000.00			03-15-78
				INTR	481,340.00	162.50		
MT DIABLO UNIF SCH DIST	05C	5.000,3.750,2.750,3.000 3.250,1.000	05-15-58	PRIN	350,000.00	5,000.00		05-15-78
				INTR	103,400.00	225.00		
MT DIABLO UNIF SCH DIST	05E	5.000,3.750,4.000,2.000	06-01-59	PRIN	1,255,000.00			06-01-79
				INTR	510,250.00	200.00		
MT DIABLO UNIF SCH DIST	05G	5.000,3.500,3.750,4.000	07-20-60	PRIN	213,000.00		13,000.00	07-20-81
				INTR	106,642.50		260.00	
MT DIABLO UNIF SCH DIST	05H	5.000,4.000,3.500,3.750 1.000	12-15-60	PRIN	356,000.00		16,000.00	12-15-81
				INTR	145,692.50	80.00	80.00	
MT DIABLO UNIF SCH DIST	06A	5.000,4.000,3.500,3.750 1.000	12-15-60	PRIN	429,000.00		29,000.00	12-15-82
				INTR	173,630.00	95.00	235.00	
MT DIABLO UNIF SCH DIST	06B	5.000,3.500,3.750,1.000	09-01-61	PRIN	1,415,000.00	10,000.00	75,000.00	09-01-81
				INTR	540,112.50		375.00	
MT DIABLO UNIF SCH DIST	06C	5.000,2.750,3.000,3.250 3.500,1.000	03-01-62	PRIN	1,240,000.00		62,000.00	03-01-82
				INTR	431,055.00		620.00	
MT DIABLO UNIF SCH DIST	06D	5.000,2.750,3.000,3.250	01-01-63	PRIN	2,205,000.00		225,000.00	01-01-83
				INTR	713,300.00		11,050.00	
MT DIABLO UNIF SCH DIST	06E	5.000,3.750,3.250,3.500 .100	02-15-64	PRIN	2,711,000.00		416,000.00	02-15-85
				INTR	951,306.00	700.00	14,624.00	
MT DIABLO UNIF SCH DIST	07A	5.000,3.500,3.000,3.100 3.250,3.300	04-15-65	PRIN	3,725,000.00		740,000.00	04-15-85
				INTR	1,285,997.50		61,050.00	
MT DIABLO UNIF SCH DIST	07B	5.000,3.900,4.000	04-15-66	PRIN	2,765,000.00		700,000.00	04-15-86
				INTR	1,180,075.00		84,000.00	
MT DIABLO UNIF SCH DIST	07C	5.000,4.000,3.700, .250	03-01-67	PRIN	3,630,000.00		1,110,000.00	03-01-87
				INTR	1,425,015.00		105,450.00	
MT DIABLO UNIF SCH DIST	07D	5.000,4.000,4.100,4.200 4.250	10-01-67	PRIN	1,880,000.00	5,000.00	645,000.00	10-01-87
				INTR	831,268.00	630.00	94,297.50	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
MT DIABLO UNIF SCH DIST	08A	5.000,4.750,5.000	07-01-68	PRIN	6,255,000.00		2,490,000.00	07-01-88
				INTR	3,258,475.00	1,500.00	496,250.00	
MT DIABLO UNIF SCHOOL DIST	088	5.000	01-15-69	PRIN	2,185,000.00		865,000.00	01-15-89
				INTR	1,140,750.00		192,750.00	
MT DIABLO UNIF SCH DIST	08C	5.000	06-15-69	PRIN	1,400,000.00		560,000.00	06-15-89
				INTR	735,000.00		126,000.00	
MT DIABLO UNIFIED SCHOOL DISTRICT	08E	5.000,4.500,4.600,4.700 4.800,4.900,5.000	03-01-74	PRIN	3,000,000.00		1,950,000.00	03-01-94
				INTR	1,534,500.00	750.00	669,300.00	
PITTSBURG UNIF SCH DIST	05B	4.250,3.750,4.000	09-01-57	PRIN	3,000,000.00			09-01-77
				INTR	1,398,125.00			
PITTSBURG UNIF SCH DIST	06	3.500,3.000,3.250,3.500	01-01-61	PRIN	3,000,000.00			01-01-81
				INTR	1,205,525.00			
PITTSBURG UNIF SCH DIST	07	3.500,3.000,3.100,3.200 3.250	09-01-64	PRIN	3,750,000.00		950,000.00	09-01-84
				INTR	1,368,505.00		62,817.50	
RICHMOND UNIF SCH DIST	01A	5.000,4.100,3.750,3.800 4.000,4.100,4.200	06-15-67	PRIN	1,490,000.00	75,000.00	450,000.00	06-15-87
				INTR	642,637.50	4,700.00	65,400.00	
RICHMOND UNIF SCH DIST	01B	5.000,4.500,4.750,4.875	08-01-68	PRIN	2,000,000.00		800,000.00	08-01-88
				INTR	1,011,500.00	243.75	155,438.00	
RICHMOND UNIF. SCHOOL DIST	01C	5.000	06-01-69	PRIN	3,000,000.00		1,200,000.00	06-01-89
				INTR	1,575,000.00	2,250.00	270,000.00	
SAN RAMON UNIF-ALAMO COMP	A7A	5.000,3.750,4.000,4.250	06-15-60	PRIN	26,000.00		4,000.00	06-15-83
				INTR	14,427.50	85.00	255.00	
SAN RAMON UNIF-ALAMO COMP	A7B	5.000,4.000,3.500,3.750 4.000	08-15-61	PRIN	50,000.00		2,000.00	08-15-81
				INTR	19,082.50		40.00	
SAN RAMON UNIF-ALAMO COMP	A7D	5.000,4.000,3.250,3.400 3.500	01-01-64	PRIN	17,000.00			01-01-81
				INTR	5,459.50			
SAN RAMON UNIF-ALAMO COMP	A8A	3.500,3.750	04-15-64	PRIN	140,000.00		45,000.00	04-15-84
				INTR	56,250.00	93.75	3,375.00	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SAN RAMON UNIF-ALAMO COMP	A8B	4.000,3.750,3.900	05-15-65	PRIN	75,000.00		16,000.00	05-15-85
				INTR	32,124.00		1,560.00	
SAN RAMON UNIF-DANVILLE COMP	D9A	5.000,3.250,3.500, .100	12-15-64	PRIN	666,000.00		140,000.00	12-15-84
				INTR	247,587.50	1,575.00	5,635.00	
SAN RAMON UNIF-S.R. ELEM COMP	E3A	5.000,3.500,3.000,3.250	09-15-63	PRIN	177,000.00		45,000.00	09-15-83
		3.400		INTR	74,665.00		2,283.75	
SAN RAMON UNIF-S R ELEM COMP	E3B	5.000,3.000,3.250,3.500	11-01-64	PRIN	95,000.00		5,000.00	11-01-81
				INTR	26,763.00	87.50	87.50	
SAN RAMON UNIF-S R HIGH COMP	H7C	5.000,3.500,3.750,4.000	03-15-61	PRIN	139,000.00			03-15-81
				INTR	55,515.00			
SAN RAMON UNIF-S R HIGH COMP	H8A	5.000,3.750,2.750,3.000	06-01-62	PRIN	250,000.00		13,000.00	06-01-82
		3.250,3.500		INTR	91,670.00		455.00	
SAN RAMON UNIF-S R HIGH COMP	H8B	5.000,3.000,3.250,3.400	11-01-62	PRIN	350,000.00		30,000.00	11-01-82
		1.000		INTR	110,182.50	170.00	480.00	
SAN RAMON UNIF-S.R. HIGH COMP	H9A	5.000,4.000,3.000,3.250	01-15-64	PRIN	340,000.00		60,000.00	01-15-84
		3.500		INTR	139,200.00		4,200.00	
SAN RAMON UNIF-S R HIGH COMP	H9C	5.000,3.250,3.500	05-01-65	PRIN	325,000.00	5,000.00	60,000.00	05-01-85
				INTR	118,987.50	87.50	5,250.00	
SAN RAMON UNIF-S R HIGH COMP	H9D	5.000,4.250,4.400	08-15-66	PRIN	560,000.00		180,000.00	08-15-86
				INTR	272,205.00	982.50	23,760.00	
SAN RAMON VALLEY UNIF SCH DIST	J1A	5.000,4.500,3.700,3.750	04-15-67	PRIN	1,365,000.00		385,000.00	04-15-87
		3.900,4.000,4.100		INTR	564,165.00	100.00	51,450.00	
SAN RAMON VALLEY UNIF SCH DIST	J1B	5.000,4.200,4.250,4.300	10-01-67	PRIN	1,125,000.00		410,000.00	10-01-87
		4.400		INTR	523,147.00	642.50	63,715.00	
SAN RAMON VALLEY UNIF SCH DIST	J1C	5.000,4.500,4.750,4.800	10-15-68	PRIN	1,290,000.00		520,000.00	10-15-88
		4.900,5.000		INTR	663,312.50		102,700.00	
SAN RAMON VALLEY UNIFIED SCH DIST	J1D	5.000,4.900,4.000	12-15-72	PRIN	1,820,000.00		820,000.00	12-15-89
				INTR	707,000.00	15,450.00	134,562.50	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SAN RAMON VALLEY UNIF SCH DIST	02A	6.000,5.500,4.300,4.450 4.600,4.750,4.900,5.100 5.300,5.500,5.600,5.750 5.850	05-15-71	PRIN	4,245,000.00		2,595,000.00	05-15-94
				INTR	2,578,495.00		559,095.00	
SAN RAMON VALLEY UNIF SCH	02B	7.000,4.750,4.100,4.250 4.400,4.600,4.700,4.900 5.000	04-15-72	PRIN	1,710,000.00		910,000.00	04-15-87
				INTR	798,350.00	750.00	152,250.00	
SAN RAMON VALLEY UNIFIED SCH DIST	02C	5.000,5.100,5.200,4.000	12-15-72	PRIN	845,000.00		845,000.00	12-15-97
				INTR	881,250.00	15,955.00	521,062.50	
SAN RAMON VALLEY UNIFIED SCH DIST	02D	6.500,5.000,4.500,4.600 4.700,4.800,4.900,5.000 4.500	12-15-73	PRIN	1,500,000.00		1,150,000.00	12-15-88
				INTR	895,775.00	14,737.50	388,712.50	
SAN RAMON UNIF-S R HIGH COMP	10A	5.000,4.000,3.500, .050	05-15-64	PRIN	155,000.00		45,000.00	05-15-84
				INTR	74,400.00	326.25	1,597.50	
TOTAL- UNIFIED				PRIN	83,834,000.00	205,000.00	25,426,000.00	
				INTR	38,260,427.50	106,286.25	5,244,760.75	
JUNIOR COLLEGE								
C C JR COLL DIST STUDENT UNION		3.000	04-01-69	PRIN	218,000.00		182,000.00	04-01-09
				INTR	156,720.00		89,280.00	
C C JR COLL DIST STUDENT CTR	71	6.000,7.250	01-01-71	PRIN	450,000.00			01-01-95
				INTR	646,800.00			
TOTAL- JUNIOR COLLEGE				PRIN	668,000.00		182,000.00	
				INTR	803,520.00		89,280.00	
TOTAL-SCHOOL DISTRICT				PRIN	122,013,000.00	221,000.00	34,747,000.00	
				INTR	55,013,241.50	128,733.50	6,799,244.75	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SPECIAL DISTRICTS & AGENCY								
WATER & WATER WORKS DISTRICTS								
CROCKETT-VALONA COUNTY WATER DIST		7.000,5.000,5.100,5.200 5.250	10-01-68	PRIN	830,000.00		640,000.00	04-01-99
				INTR	857,016.25	1,005.00	362,010.00	
GREGORY GARDENS COUNTY WATER DIST		4.250,4.000,4.250	06-15-52	PRIN	800,000.00		40,000.00	06-15-82
				INTR	621,512.50	637.50	1,700.00	
OAKLEY COUNTY WATER IMPR DIST 1		3.750	01-01-55	PRIN	235,000.00		45,000.00	01-01-84
				INTR	180,950.00		3,375.00	
SAN MIGUEL ESTATES COUNTY WATER		5.000,4.750	12-15-58	PRIN	65,000.00		10,000.00	06-15-83
				INTR	54,748.75	237.50	712.50	
SAN RAMON VALLEY COUNTY WATER DIS		5.750,5.000,3.750,4.000	01-01-59	PRIN	3,500,000.00	4,000.00	740,000.00	01-01-84
				INTR	2,349,950.00	3,100.00	60,000.00	
WALNUT COUNTY WATER DIST		4.000,3.750,3.900	07-01-62	PRIN	152,000.00		67,000.00	07-01-87
				INTR	91,277.50	117.00	9,964.50	
TOTAL- WATER & WATER WORKS DISTRICTS				PRIN	5,582,000.00	4,000.00	1,542,000.00	
				INTR	4,155,455.00	5,097.00	437,762.00	
SANITARY & SANITATION DISTRICTS								
BYRON SANITARY DIST		6.000,4.750	01-15-58	PRIN	35,000.00		6,000.00	07-15-83
				INTR	26,625.00	23.75	427.50	
CENTRAL C C SANITARY DIST	02A	5.000,3.750,4.000,3.500	04-15-57	PRIN	1,000,000.00		275,000.00	06-15-92
				INTR	643,333.33	5,090.00	61,250.00	
CENTRAL C C SANITARY DIST	02B	4.750,3.300,3.500,3.750 3.250	05-01-58	PRIN	2,500,000.00		1,215,000.00	05-01-93
				INTR	1,907,850.00	1,396.25	297,025.00	
CENTRAL C C SANITARY DIST	02C	5.000,4.250,4.400	06-01-59	PRIN	2,500,000.00		1,360,000.00	06-01-94
				INTR	2,424,145.00	17,682.00	447,625.00	
CENTRAL C C SANITARY DIST	02D	5.000,4.750,4.250,3.500	06-01-60	PRIN	2,900,000.00	15,000.00	1,835,000.00	06-01-95
				INTR	2,951,650.00	30,861.25	624,862.50	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
CONTRA COSTA SANITATION DIST 3		3.875	04-15-62	PRIN	195,000.00	1,000.00	95,000.00	04-15-86
				INTR	135,702.50		12,012.50	
CONTRA COSTA SANITATION DIST 5		4.250	11-15-65	PRIN	20,000.00		5,000.00	11-15-85
				INTR	8,925.00	233.75	531.25	
CO CO CO SANITATION DIST #15	00A	6.000	05-01-78	PRIN	1,475,000.00		1,345,000.00	05-01-98
				INTR	1,093,800.00		835,800.00	
CONTRA COSTA SANITARY DIST #15	00B	6.000,5.750,5.550	02-01-79	PRIN	975,000.00		950,000.00	08-01-90
				INTR	431,762.50		318,662.50	
CROCKETT-VALONA SANITARY DIST	00A	5.000,4.250,4.400	07-15-59	PRIN	275,000.00		90,000.00	07-15-89
				INTR	199,710.00	21.25	17,632.50	
CROCKETT-VALONA SANIT DIST	02A	6.500,4.650,4.600,4.700 4.800,4.900,5.000,5.100 5.200,5.300,5.400,5.500 5.600,5.650,5.700	07-01-77	PRIN	700,000.00		625,000.00	07-01-97
				INTR	419,062.50		286,268.75	
MT VIEW SANITARY DIST 1968	02	6.000,5.250,4.300,4.400 4.500,4.600	09-01-68	PRIN	750,000.00		635,000.00	09-01-97
				INTR	687,635.00	1,030.00	275,410.00	
OAKLEY SANITARY 78 SEWER BOND	00A	5.000	11-16-78	PRIN	200,000.00		198,000.00	10-01-18
				INTR	270,489.74		246,800.00	
OAKLEY SANITARY 78 SEWER BOND	00B	5.000	08-03-79	PRIN	300,000.00		300,000.00	10-01-18
				INTR	392,695.18		367,750.00	
RODEO SANITARY DISTRICT		7.000,6.600,5.000	09-15-73	PRIN	725,000.00		600,000.00	09-15-94
				INTR	542,500.00		251,812.50	
RODEO SANITARY DIST	00A	5.750,4.750	07-01-57	PRIN	377,000.00		207,000.00	07-01-92
				INTR	422,412.50	118.75	63,673.75	
SANITATION DIST 7A IMPR DIST 1	00A	5.000,4.500,4.300	04-01-57	PRIN	300,000.00		8,000.00	04-01-82
				INTR	195,790.00		344.00	
SANITATION DIST 7A IMPR DIST 1	00B	3.750,3.500,3.750	04-01-65	PRIN	90,000.00		20,000.00	04-01-85
				INTR	37,987.50		1,875.00	

TABLE 4-B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -#-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
SANITATION DIST 79		4.000	06-01-64	PRIN	100,000.00		85,000.00	03-01-89
				INTR	124,200.00	340.00	14,800.00	
[illegible]	20A	3.000,3.700,3.800,3.100	05-01-79	PRIN	9,200,000.00		9,200,000.00	[illegible]
		5.200,5.250		INTR	3,778,627.50		3,577,737.50	
STEGE SANITARY DISTRICT	20A	7.000,5.500,5.900,5.300	03-01-72	PRIN	1,000,000.00		1,010,000.00	03-01-90
		6.100,6.200,5.250,6.300		INTR	[illegible]		[illegible]	
		[illegible]						
		5.750,5.300						
WEST SANITARY DIST BOND		4.200,4.750	06-15-53	PRIN	335,000.00		85,000.00	06-15-83
				INTR	817,237.50	2,907.50	[illegible]	
WEST SANITARY 1970 BOND		7.000,6.000,6.100,6.200	10-01-70	PRIN	5,000,000.00		3,910,000.00	[illegible]
		6.300,6.400,6.500,6.000		INTR	4,444,782.50		1,256,100.00	
WEST CO CO SANI 1978 SEWER BOND	20A	7.000,6.750,6.800,6.100	10-01-78	PRIN	10,475,000.00		3,300,000.00	10-01-98
		7.200,6.900,6.400,6.500		INTR	2,448,785.00		1,966,010.00	
		6.600,6.700						
WEST CO CO SANI 1978 SEWER BOND	20B	8.000,7.800,7.600,7.300	10-01-80	PRIN	8,465,000.00		8,465,000.00	10-01-89
		8.000		INTR	2,833,460.00		2,577,395.00	
TOTAL- SANITARY & SANITATION DISTRICTS				PRIN	44,115,000.00	16,000.00	33,842,000.00	
				INTR	40,810,178.25	59,104.50	18,833,610.25	
HOSPITAL DISTRICTS								
[illegible] HOSP DIST		6.000,6.500,6.250,6.000	04-15-64	PRIN	1,850,000.00		100,000.00	04-15-84
		.100		INTR	886,400.00		3,900.00	
TOTAL- HOSPITAL DISTRICTS				PRIN	1,850,000.00		100,000.00	
				INTR	886,400.00		3,900.00	
FIRE PROTECTION DISTRICTS								
LAFAYETTE FIRE DISTRICT		6.000,4.750,4.500,4.750	07-01-57	PRIN	120,000.00		28,000.00	07-01-87
				INTR	26,925.00	23.75	4,655.00	

TABLE 98

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
ORINDA COUNTY FIRE PROT DIST 1968		6.000,4.600,4.400,4.500 4.600	07-01-68	PRIN	400,000.00		230,000.00	01-01-89
				INTR	251,945.00		49,695.00	
TOTAL- FIRE PROTECTION DISTRICTS				PRIN	520,000.00		258,000.00	
				INTR	278,870.00	23.75	54,350.00	
MUNICIPAL IMPROVEMENTS DISTRICT								
BETHEL ISLAND MUNI IMPR DIST		6.000	01-01-62	PRIN	350,000.00		200,000.00	01-01-92
				INTR	412,200.00	300.00	78,000.00	
TOTAL- MUNICIPAL IMPROVEMENTS DISTRICT				PRIN	350,000.00		200,000.00	
				INTR	412,200.00	300.00	78,000.00	
RECREATION DISTRICTS								
PL. HILL RECREATION & PARK DIST.		7.000,6.500,6.600,6.700	02-01-70	PRIN	1,200,000.00		485,000.00	02-01-85
				INTR	773,265.00		86,330.00	
SERV AREA R-8 OPEN SPACE BONDS		8.000,7.200,7.250,7.300 7.400,7.450,7.500	12-15-74	PRIN	6,750,000.00		6,350,000.00	12-15-04
				INTR	10,582,882.50		7,316,412.50	
TOTAL- RECREATION DISTRICTS				PRIN	7,950,000.00		6,835,000.00	
				INTR	11,356,147.50		7,402,742.50	
STORM DRAINAGE DISTRICTS								
STORM DRAINAGE DISTRICT ZONE 16	00A	5.000,4.250,4.000,4.250	06-15-65	PRIN	200,000.00	5,000.00	120,000.00	06-15-05
				INTR	173,175.00	2,606.25	63,400.00	
ASST DIST 1975-4		5.750	03-02-78	PRIN	89,492.67		70,000.00	07-02-93
				INTR	49,195.00		29,210.00	
TOTAL- STORM DRAINAGE DISTRICTS				PRIN	289,492.67	5,000.00	190,000.00	
				INTR	222,370.00	2,606.25	92,610.00	
1915 ACT ASSESSMENT DISTRICTS								
ALCOSTA BOULEVARD 66-1		5.500,5.250,5.125	06-08-66	PRIN	2,165,348.05	10,000.00	25,000.00	07-02-81
				INTR	1,004,259.37	634.38	768.78	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
AMADOR VALLEY WATER 64-3		4.000,3.750	04-02-65	PRIN	539,926.70		49,500.00	07-02-85
				INTR	274,334.98	18.75	2,709.37	
ASSESSMENT DIST 1967-2		6.000	12-06-69	PRIN	42,339.93		13,000.00	07-02-85
				INTR	22,833.93		2,130.00	
ASSESSMENT DIST 1969-1 ROUNDHILL		6.000	05-13-72	PRIN	258,567.46		125,000.00	07-02-87
				INTR	135,225.73	2,590.83	26,850.00	
ASSESSMENT 1972-1 MORAGA		6.600,7.000	01-02-75	PRIN	123,252.14		98,000.00	07-02-90
				INTR	83,393.96	175.00	34,440.00	
ASSESSMENT DIST. 1973-3, SAN RAMO		6.750,7.000	02-10-75	PRIN	9,148,573.10	25,000.00	6,930,000.00	07-02-95
				INTR	8,878,400.41	15,625.00	4,294,912.50	
ASSESSMENT DIST 1973-4 DANVILLE D		5.000,5.300,5.400	02-15-74	PRIN	325,660.00		258,000.00	07-02-89
				INTR	172,869.59		62,850.00	
ASSESSMENT DIST 74-1 CYPRESS RD		7.000	09-03-74	PRIN	58,273.94		33,000.00	07-02-90
				INTR	40,997.22	35.00	13,265.00	
ASST DIST 1975-1 SAN RAMON		7.000,6.500,6.700	09-02-75	PRIN	802,394.10		46,000.00	07-02-91
				INTR	534,835.48	97.50	8,854.00	
ASST 1979-2 DIS FIRE HOUS		8.000	03-17-80	PRIN	270,092.50		270,092.50	07-02-85
				INTR	71,909.73		54,803.70	
ASSMT 1979-5 CR CNYN ROAD		8.000	01-15-80	PRIN	2,918,174.41		2,918,174.41	07-02-95
				INTR	2,299,353.24	385.56	2,074,326.98	
ASS DT 1979-4 CR CYN WEST		9.100	07-15-80	PRIN	4,507,198.63		4,507,198.63	07-02-95
				INTR	3,975,284.42		3,785,017.54	
ASSMT DIST 1980-3 CAMINO TASSAJAR		9.000,9.500,9.750,9.900	11-03-80	PRIN	3,014,387.00		3,014,387.00	07-02-96
				INTR	3,134,880.26		3,134,880.26	
BETHEL ISLAND RD 65-4		5.000	09-02-66	PRIN	39,622.18		3,000.00	07-02-82
				INTR	19,424.25		175.00	
BYRON SANITARY DIST 57-1		5.750,5.500,5.750	04-15-58	PRIN	49,699.50		3,963.94	07-02-83
				INTR	37,529.32		399.35	

TABLE 93

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
CENTRAL SANITARY LID 25		6.000,5.750,5.500	03-20-69	PRIN	342,704.96		91,000.00	07-02-84
				INTR	186,754.28		10,907.50	
CENTRAL SANITARY LID 42		4.500,4.000,3.750,3.700	05-16-64	PRIN	412,000.00			07-02-79
				INTR	129,243.48	56.25		
CENTRAL SANITARY LID 43		4.000,3.750,3.500	03-02-65	PRIN	526,206.75			07-02-80
				INTR	163,514.40			
CENTRAL SANITARY LID 44		5.750,5.250,5.000	02-02-67	PRIN	533,985.23		48,000.00	07-02-82
				INTR	268,408.53		2,550.00	
CENTRAL SANITARY LID 45		5.750,5.250,5.000	02-02-67	PRIN	296,863.47		37,000.00	07-02-82
				INTR	146,911.34		1,775.00	
CENTRAL SANITARY LID46		5.000	09-02-67	PRIN	28,189.43		6,000.00	07-02-83
				INTR	15,334.13		450.00	
CENTRAL SANITARY LID 47		6.000,5.500,5.000,5.250	08-02-68	PRIN	563,103.00	1,000.00	91,000.00	07-02-83
				INTR	260,930.26	50.00	7,155.00	
CENTRAL SANITARY LID48		6.000,5.000,4.500,4.600	09-02-67	PRIN	107,217.25		16,000.00	07-02-83
				INTR	51,851.04		644.00	
CENTRAL SANITARY LID49		6.000,5.500,5.000,5.250	08-02-68	PRIN	264,243.66		36,000.00	07-02-83
				INTR	119,288.30		3,187.50	
CENTRAL CO CO SANITARY DIST LID-5		5.500,5.400	12-14-72	PRIN	94,166.64		38,000.00	07-02-88
				INTR	50,351.70		11,740.00	
CENTRAL SANITARY LID 52	01A	7.000,6.900,6.750,6.700	05-04-70	PRIN	400,000.00	2,000.00	160,000.00	07-02-85
		5.500,6.625,6.500		INTR	255,414.45	100.00	28,414.53	
CENTL CO CO SANIT LID-52	01B	7.000,6.875,6.750	08-31-70	PRIN	374,259.42	1,000.00	90,000.00	07-02-85
				INTR	227,022.55	50.00	15,470.10	
CENTRAL SANITARY LID 53		5.750,6.000,6.250	11-02-71	PRIN	80,933.19		36,000.00	07-02-87
				INTR	48,535.28		10,047.50	
CENTL SANITARY LID-54		8.000,7.000,7.100,7.250	08-26-75	PRIN	632,800.00	10,000.00	465,000.00	07-02-95
				INTR	586,751.32	990.50	319,781.25	

T A B L E 9 8

B O N D S A N D I N T E R E S T P A Y A B L E

AS OF Jo-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
CENTL SANIT LID-55		3.300,7.000,7.250,7.500	08-20-70	PRIN	53,250.00		38,000.00	07-02-81
				INTR	50,743.17		27,783.75	
EAST RICHMOND HEIGHTS 59-3		5.500	02-15-63	PRIN	584,520.43			07-02-78
				INTR	269,513.96			
ECHANDO LANE 61-4		5.000	09-22-62	PRIN	22,400.10		2,688.00	07-02-88
				INTR	15,431.29		515.20	
MT VIEW SANITARY 9	00A	5.500	03-02-71	PRIN	30,093.79		6,000.00	07-02-86
				INTR	17,168.00		1,625.00	
PACHECO DRAINAGE 1970-2		7.000	09-02-71	PRIN	16,338.25		8,000.00	07-02-87
				INTR	11,362.33		2,555.00	
ROUND HILL ESTATES #2 62-2		5.000	06-02-62	PRIN	986,500.00	2,000.00		07-02-77
				INTR	477,988.70			
ROUND HILL ESTATES #3 67-1		5.000	06-15-67	PRIN	145,366.60		17,000.00	07-02-87
				INTR	60,750.87		875.00	
SAN RAMON HEIGHTS 61-7 LID #1		5.500	04-13-63	PRIN	57,702.24			07-02-78
				INTR	26,849.05			
TRACT 2747 61-1		5.000	03-02-61	PRIN	43,200.00	2,000.00		07-02-76
				INTR	18,830.14			
TRACT 3306 64-4		4.750	05-15-65	PRIN	500,908.73			07-02-80
				INTR	214,196.00			
WEST SANIT ASSESS #30		4.000,3.500,3.625	03-02-63	PRIN	114,509.43			07-02-78
				INTR	35,764.85	18.13		
WEST SANIT ASSESS #31		3.500,3.700	06-02-64	PRIN	163,983.54	1,000.00		07-02-78
				INTR	51,945.02			
WEST SANIT ASSESS #32		4.250,4.000	12-02-64	PRIN	31,777.35			07-02-80
				INTR	41,661.61			
WEST SANIT ASSESS #33		4.750	09-01-67	PRIN	216,784.12		16,000.00	07-02-82
				INTR	100,008.20		617.50	

TABLE 9B

BONDS AND INTEREST PAYABLE

AS OF 06-30-81

ISSUE TITLE	SER	COUPON RATES -%-	BOND DATE		ORIG ISSUE	DUE UNPAID	NOT DUE	MATURITY
WEST SANIT ASSESS #34		5.000	09-02-66	PRIN	59,623.32		3,000.00	07-02-82
				INTR	25,265.67		175.00	
WEST SANIT ASSESSMENT		6.000	11-04-68	PRIN	13,073.98		4,000.00	07-02-84
				INTR	7,423.07		480.00	
SAN PABLO SANIT ASS'T #36		8.000	04-02-77	PRIN	55,703.57		47,000.00	07-02-92
				INTR	38,690.35		23,000.00	
TOTAL- 1915 ACT ASSESSMENT DISTRICTS				PRIN	32,115,462.89	54,000.00	19,551,004.48	
				INTR	24,659,078.45	20,726.90	13,966,031.31	
TOTAL-SPECIAL DISTRICTS & AGENCY				PRIN	91,771,955.56	79,000.00	62,718,004.48	
				INTR	76,079,699.20	88,058.40	40,869,006.06	
TOTAL BONDS & INTEREST PAYABLE								
TOTAL BONDS AND INTEREST PAYABLE				PRIN	224,034,955.56	300,000.00	97,465,004.48	
				INTR	133,580,540.70	216,811.90	47,668,250.81	

SECTION 10
STATISTICS

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THE CHANGES DURING 20 YEARS

	1960-61	1965-66	1970-71	1975-76	1980-81
Statistics:					
Average Daily Attendance in County Schools	116,109	148,816	162,196	165,631	141,742
County Population	425,000	511,000	566,560	589,600	673,450
County Assessed Valuation	3,367,977,304	4,859,945,440	6,658,431,176	9,985,288,336	18,892,593,032
General County Operations					
Revenue:					
Local Property Taxes	19,251,599	27,893,040	48,482,398	69,983,423	53,822,232
Other Taxes	1,182,490	1,578,008	2,306,544	5,084,424	9,583,213
State Subvention	9,051,845	18,325,427	34,044,631	47,992,298	78,147,665
Federal Subvention	5,490,504	13,472,515	29,476,892	42,936,338	70,022,600
Other Sources	3,133,401	7,069,979	18,758,589	32,426,071	41,336,800
Total Current Revenue	38,109,839	68,338,969	133,069,054	198,422,554	252,912,510
Borrowed Money					
Total Receipts	38,109,839	68,338,969	133,069,054	198,422,554	252,912,510
Expenditures	39,003,759	66,263,708	131,161,131	197,591,643	253,776,855
Difference	(893,920)	2,075,261	1,907,923	830,911	(864,345)
Transfers	(25,369)		(314,988)		(230,692)
Balance at Beginning of Year	3,281,565	6,493,184	12,501,542	38,674,118	30,773,867
Balance at End of Year	2,362,276	8,568,445	14,094,477	39,505,029	29,678,830
County Enterprise Operations					
Revenue:					
State Subvention			5,000	48,075	5,000
Federal Subvention			1,185	464,980	12,299
Other Sources			265,376	282,712	38,354,513
Total			271,561	795,767	38,371,812
Expenditures			271,112	815,767	53,732,307
Difference			449	(20,000)	(15,360,495)
Transfers			385,615		15,115,202
Balance at Beginning of Year			73,615	181,353	11,898,634
Balance at End of Year			459,679	161,353	11,653,341
Special Districts Governed by the Board of Supervisors					
Revenue:					
Local Property Taxes	3,403,028	5,158,555	8,526,616	16,014,839	20,254,497
State Subvention	341,115	1,428,460	484,545	2,209,922	3,818,836
Federal Subvention	53,534	665,402	34,368	76,451	1,004,084
Other Sources	579,918	881,100	1,526,427	1,084,535	3,385,322
Total Current Revenue	4,377,595	8,133,517	10,571,956	19,385,747	28,462,739
Borrowed Money		220,000			
Total Receipts	4,377,595	8,353,517	10,571,956	19,385,747	28,462,739
Expenditures	4,026,309	8,118,478	10,354,429	21,457,467	29,184,588
Difference	351,286	235,039	217,527	(2,071,720)	(721,849)
Transfers	(1,977)		(244,000)		(61,635)
Balance at Beginning of Year	1,097,976	2,816,913	5,143,935	15,575,272	11,557,539
Balance at End of Year	1,447,285	3,051,952	5,117,462	13,503,552	10,774,055

THE CHANGES DURING 20 YEARS (CONTINUED)

	1960-61	1965-66	1970-71	1975-76	1980-81
Special Districts Governed by Local Boards					
Revenue:					
Local Property Taxes	3,893,864	5,540,000	7,737,319	14,420,447	13,442,367
State Subvention			511,628	1,932,112	3,553,920
Federal Subvention	13,524		1,098,543	179,819	8,844,648
Other Sources	2,091,648	3,846,290	4,872,107	35,396,792	72,229,652
Total Current Revenue	5,999,036	9,386,290	14,219,597	51,929,170	98,070,587
Borrowed Money			5,783,107		6,485,000
Total Receipts	5,999,036	9,386,290	20,002,704	51,929,170	104,555,587
Expenditures	7,927,161	9,723,679	16,527,815	50,720,119	99,617,710
Difference	(1,928,125)	(337,389)	3,474,889	1,209,051	4,937,877
Transfers	1,128	336	247,587	17,776	4,690,915
Balance at Beginning of Year	6,058,710	4,018,179	7,022,785	17,099,655	77,668,331
Balance at End of Year	4,131,713	3,681,126	10,745,261	18,326,482	87,297,123
School Districts					
Revenue:					
Local Property Taxes	37,016,051	61,357,000	113,092,014	154,534,014	79,720,024
State Subvention	27,400,616	46,321,413	57,429,840	96,517,277	241,166,866
Federal Subvention	1,111,842	2,257,170	8,230,626	12,114,991	16,883,587
Other Sources	3,112,710	3,467,180	4,266,667	11,693,741	30,168,674
Total Current Revenue	68,641,219	113,402,763	183,019,147	274,860,023	367,939,151
Borrowed Money	7,744,000	5,746,000	12,975,651		
Total Receipts	76,385,219	119,148,763	195,994,798	274,860,023	367,939,151
Expenditures	71,008,637	124,792,759	183,472,055	277,175,580	365,884,145
Difference	5,376,582	(5,643,996)	12,522,743	(2,315,557)	2,055,006
Transfers					5,139,539
Balance at Beginning of Year	12,254,961	25,125,630	23,143,435	25,977,754	17,789,535
Balance at End of Year	17,631,543	19,481,634	35,666,178	23,662,197	24,984,080
Agency and Other Districts					
Receipts	27,342,770	55,805,206	165,652,487	329,722,678	206,641,246
Disbursements	27,288,560	55,272,287	156,634,370	331,717,245	201,621,660
Difference	54,210	532,919	9,018,117	(1,994,567)	5,019,586
Transfers	26,218	(336)	(3,587)	(17,776)	(315,823)
Balance at Beginning of Year	4,909,253	9,031,739	13,771,208	27,530,903	29,616,549
Balance at End of Year	4,989,681	9,564,322	22,785,738	25,518,560	34,320,312
Self Insurance and Pension Funds					
Receipts	3,546,296	5,564,179	12,805,468	26,528,309	53,595,555
Disbursements	274,043	1,388,193	2,676,615	7,407,218	20,960,306
Difference	3,272,253	4,175,986	10,128,853	19,121,091	32,635,249
Transfers					(8,377,589)
Balance at Beginning of Year	14,952,149	33,869,780	64,502,825	121,271,644	253,789,689
Balance at End of Year	18,224,402	38,045,766	74,631,678	140,392,735	278,047,349

THE CHANGES DURING 20 YEARS (CONTINUED)

	1960-61	1965-66	1970-71	1975-66	1980-81
Tax Losses Reserve Fund					
Receipts	151,337	329,397	508,422	1,097,149	1,432,657
Disbursements	3,689	6	105		4,425,453
Difference	147,648	329,391	508,317	1,097,149	(2,992,796)
Balance at Beginning of Year	704,943	1,876,273	3,802,652	7,515,195	10,206,725
Balance at End of Year	852,591	2,205,664	4,310,969	8,612,344	7,213,929
Unapportioned Tax Funds					
Net Collections	65,704,876	112,031,583	212,593,588	313,661,456	278,810,355
Distributions	65,757,472	112,323,783	212,420,443	312,952,975	276,241,269
Difference	(52,596)	(292,200)	173,145	708,481	2,569,086
Transfers					(1,474,039)
Balance at Beginning of Year	506,180	806,618	783,159	1,520,524	3,247,368
Balance at End of Year	453,584	514,418	956,304	2,229,005	4,342,415

GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000'S

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81
General & Administration	11,630	14,129	15,131	17,201	18,540	20,947	24,294	29,341	28,013	23,286
Public Protection	22,069	24,365	28,612	33,137	39,354	42,540	49,508	50,373	56,809	65,130
Health & Sanitation	3,787	4,452	4,975	5,574	6,829	7,306	43,153	21,110	22,526	26,776
Public Assistance	94,142	97,428	95,866	101,857	114,326	123,262	103,030	85,613	102,319	115,759
Education	3,346	3,594	3,793	4,293	4,913	5,312	5,898	5,562	5,991	5,206
Public Ways & Facilities	8,171	9,810	10,813	13,202	13,715	10,726	13,228	11,911	14,301	16,047
Debt Service & Other	571	566	532	503	464	467	460	35	1,055	1,573
Total	143,716	154,344	159,722	175,767	198,141	210,560	239,571	203,945	231,014	253,777

GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000'S

	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81
Taxes	57,926	56,184	58,029	64,385	74,905	84,296	89,682	45,109	54,664	63,406
Licenses & Permits	1,061	1,250	1,314	1,244	1,773	2,216	2,595	2,629	3,303	3,036
Fines, Forfeits & Penalties	1,279	1,343	1,686	1,682	1,654	1,628	1,676	2,210	2,381	2,697
Use of Money & Property	1,604	1,627	4,456	4,081	3,136	3,562	5,544	8,494	14,145	16,248
Aid from Other Government Agencies	73,031	85,686	82,026	80,589	90,923	98,485	112,640	125,181	134,422	148,170
Charges for Current Services	14,173	14,809	14,627	21,302	24,901	26,552	29,659	12,785	14,520	18,023
Other	3,121	1,264	1,259	5,299	1,131	2,107	671	1,303	894	1,332
Total	152,195	162,163	163,397	178,582	198,423	218,846	242,467	197,711	224,329	252,912

PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1971-72	58,250	9,603	9,481	17,709	134,019	21,968	251,030
1972-73	56,510	10,769	11,656	19,124	144,773	23,183	266,015
1973-74	62,289	12,557	13,102	22,075	155,900	24,689	290,556
1974-75	68,812	14,467	15,932	22,960	162,096	30,290	314,557
1975-76	80,688	18,218	17,861	24,184	175,950	32,721	349,622
1976-77	88,085	20,067	24,638	29,428	192,960	37,056	392,240
1977-78	94,251	21,560	28,048	30,861	219,625	43,682	437,822
1978-79	41,250	9,957	20,756	21,864	104,306	24,931	223,024
1979-80	48,792	19,715	24,824	25,276	79,203	34,125	231,933
1980-81	59,200	24,752	29,551	28,782	91,507	38,947	272,739

ANALYSIS OF PROPERTY TAX ROLLS - 1977-1978

	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
SECURED TAX ROLL							
General Tax Levy	79,121,460	18,023,923	14,762,790	25,983,231	187,538,933	28,698,222	354,128,559
Separate Levies (Tax on Land only or Land and Improvements Only)		195,774	2,780,001			287,973	3,263,748
Property Improvements Assessments							
1915 Act Bonds	1,141,675		462,058			3,217,335	4,821,068
1911 Act Bonds	1,535					4,545	6,080
Charges for Services: (Weed Abatement, Sewer Service, etc.)		316,055	7,593,343	568		5,058,424	12,968,390
Total 1977-78 Secured Roll	80,264,670	18,535,752	25,598,192	25,983,799	187,538,933	37,266,499	375,187,845
UNSECURED TAX ROLL							
Estimated Collections 1977-78	5,079,604	925,946	818,056	1,831,263	11,116,934	2,510,758	22,282,561
Total Tax 1977-78 Levy	85,344,274	19,461,698	26,416,248	27,815,062	198,655,867	39,777,257	397,470,406
STATE PROPERTY TAX RELIEF							
Homeowner's Exemption	5,971,651	1,503,070	1,232,775	1,985,872	14,387,214	2,386,531	27,467,113
Business Inventory	2,934,542	395,145	395,987	1,060,368	6,580,261	1,517,959	12,884,262
Total 1977-78	94,250,467	21,359,913	28,045,010	30,861,302	219,623,342	43,681,747	437,821,781

ANALYSIS OF PROPERTY TAX ROLLS - 1978-1979

	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
SECURED TAX ROLL							
General Tax Levy (Note 1)	34,303,355	8,008,710	9,498,891	18,606,108	89,327,348	13,515,764	173,260,176
Separate Levies (Note 1) (Tax on Land Only or Land and Improvements Only)		173,122	416,562				589,684
Property Improvements Assessments							
1915 Act Bonds	1,035,931		409,566			2,907,786	4,353,283
1911 Act Bonds	1,460					4,257	5,717
Charges for Services: (Weed Abatement, Sewer Service, etc.)		395,909	8,834,877	300		6,157,554	15,388,640
Total 1978-79 Secured Roll	35,340,746	8,577,741	19,159,896	18,606,408	89,327,348	22,585,361	193,597,500
UNSECURED TAX ROLL							
Estimated Collections 1978-79 (Note 2)	2,119,182	490,986	513,384	1,198,207	5,316,937	833,398	10,472,094
Total 1978-79 Tax Levy	37,459,928	9,068,727	19,673,280	19,804,615	94,644,285	23,418,759	204,069,594
STATE PROPERTY TAX RELIEF (Note 3)							
Homeowner's Exemption	2,412,524	565,953	718,874	1,311,426	6,348,635	975,367	12,332,779
Business Inventory	1,357,504	302,075	363,725	747,677	3,313,063	537,568	6,621,612
Total 1978-79	41,229,956	9,936,755	20,755,879	21,863,718	104,305,983	24,931,694	223,023,985

NOTES (1) Basic $4.00 Proposition 13 rate plus Voter Approved Indebtedness. See Table 9A for details.

(2) Unsecured Levy (1977-78 Rate) 24,073,445
Unsecured Proposition 13 rate (as shown) 10,472,094
Unsecured Impound pending court disposition 13,601,351

(3) Unsecured portion of Homeowner's Exemption and Business Inventory are based on Proposition 13 rate, which is the rate of actual reimbursements by the State.

ANALYSIS OF PROPERTY TAX ROLLS - 1979-80

	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
SECURED TAX ROLL							
General Tax Levy	41,158,181	15,899,985	11,157,821	21,520,193	67,806,350	21,081,846	178,624,376
Separate Levies (Tax on Land Only or Land and Improvements Only)		192,375	536,498				728,873
Property Improvements Assessments							
1915 Act Bonds	935,897		331,523			3,329,656	4,597,076
1911 Act Bonds	6,270					3,614	9,884
Charges for Services: (Weed Abatement, Sewer Services, etc.)		910,805	10,860,973	443		6,482,619	18,254,840
Total 1979-80 Secured Roll	42,100,348	17,003,165	22,886,815	21,520,636	67,806,350	30,897,735	202,215,049
UNSECURED TAX ROLL							
Estimated Collections 1979-80	2,500,829	965,172	691,384	1,410,223	4,071,055	1,252,255	10,890,918
Total Tax 1979-80 Levy	44,601,177	17,968,337	23,578,199	22,930,859	71,877,405	32,149,990	213,105,967
STATE PROPERTY TAX RELIEF							
Homeowner's Exemption	2,899,737	1,121,967	803,547	1,480,081	4,782,621	1,477,223	12,565,176
Business Inventory	1,290,811	622,928	441,768	865,172	2,543,076	497,923	6,261,678
Total 1979-80	48,791,725	19,713,232	24,823,514	25,276,112	79,203,102	34,125,136	231,932,821

ANALYSIS OF PROPERTY TAX ROLLS - 1980-81

	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
SECURED TAX ROLL							
General Tax Levy	48,755,671	19,627,670	12,890,242	25,215,546	78,121,457	24,233,543	208,844,129
Separate Levies (Tax on Land Only or Land and Improvements Only)		285,893	536,239				822,132
Property Improvements Assessments							
1915 Act Bonds	1,331,075		668,056			3,892,309	5,891,440
1911 Act Bonds	3,833					3,274	7,107
Charges for Services: (Weed Abatement, Sewer Service, etc.)		1,199,368	13,294,222			6,461,878	20,955,468
Total 1980-81 Secured Roll	50,090,579	21,112,931	27,388,759	25,215,546	78,121,457	34,591,004	236,520,276
UNSECURED TAX ROLL							
Estimated Collections 1980-81	2,272,309	928,918	540,706	1,182,704	3,664,282	1,272,408	9,861,327
Total Tax 1980-81 Levy	52,362,888	22,041,849	27,929,465	26,398,250	81,785,739	35,863,412	246,381,603
STATE PROPERTY TAX RELIEF							
Homeowner's Exemption	2,990,996	1,206,516	876,136	1,523,513	4,794,428	1,495,886	12,887,475
Business Inventory	3,846,243	1,503,607	745,753	860,224	4,926,985	1,587,524	13,470,336
Total 1980-81	59,200,127	24,751,972	29,551,354	28,781,987	91,507,152	38,946,822	272,739,414

ANALYSIS OF PROPERTY TAX ROLLS - 1976-77

	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
SECURED TAX ROLL							
General Tax Levy	73,034,508	16,536,398	14,610,970	24,724,592	162,346,329	25,046,129	316,298,926
Separate Levies (Tax on Land Only or Land and Improvements Only)		418,160	503,644			238,418	1,160,222
Property Improvements Assessments							
1915 Act Bonds	1,117,225		487,308			2,259,312	3,863,845
1911 Act Bonds	1,708					3,746	5,454
Charges for Services: (Weed Abatement, Sewer Service, etc.)		297,374	6,424,182	201		3,469,299	10,191,056
Total 1976-77 Secured Roll	74,153,441	17,251,932	22,026,104	24,724,793	162,346,329	31,016,904	331,519,503
UNSECURED TAX ROLL							
Estimated Collections 1976-77	4,883,176	863,889	818,524	1,564,020	10,490,334	2,337,666	20,957,609
Total Tax 1976-77 Levy	79,036,617	18,115,821	22,844,628	26,288,813	172,836,663	33,354,570	352,477,112
STATE PROPERTY TAX RELIEF							
Homeowner's Exemption	6,303,522	1,576,816	1,379,682	2,171,257	14,226,417	2,394,406	28,052,100
Business Inventory	2,745,110	374,008	413,999	968,247	5,902,491	1,306,914	11,710,769
Total 1976-77	88,085,249	20,066,645	24,638,309	29,428,317	192,965,571	37,055,890	392,239,981

DELINQUENT TAXES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1950-51	$ 17,583,876	$ 247,111	1.41 %	$ 257,080	$ 13,580	5 %
1951-52	20,624,560	274,692	1.33	397,800	36,190	9
1952-53	23,877,296	280,576	1.18	489,820	68,360	14
1953-54	26,731,104	331,242	1.24	574,820	120,140	21
1954-55	30,273,602	403,795	1.33	691,720	171,980	25
1955-56	34,851,422	420,162	1.21	731,050	253,430	35
1956-57	43,912,075	565,671	1.29	916,902	340,907	37
1957-58	48,149,493	699,063	1.45	1,113,541	449,106	40
1958-59	52,428,585	662,735	1.26	1,063,646	579,517	54
1959-60	57,040,391	782,912	1.37	1,252,733	704,943	56
1960-61	62,747,991	1,075,908	1.71	1,565,990	852,591	54
1961-62	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1962-63	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1963-64	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1964-65	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1965-66	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1966-67	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1967-68	137,110,673	2,457,460	1.80	4,346,243	2,980,736	69
1968-69	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1969-70	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1970-71	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1971-72	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1972-73	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1973-74	239,381,720	3,749,301	1.56	8,820,144	6,692,028	76
1974-75	261,860,435	5,283,952	2.01	10,876,984	7,515,195	69
1975-76	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1976-77	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1977-78	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1978-79	196,482,131	3,501,345	1.78	9,313,032	10,132,029	108
1979-80	202,823,519	4,911,417	2.42	10,040,343	10,206,725	101
1980-81	237,630,961	7,195,889	3.02	12,244,759	7,213,929	59

The County of Contra Costa and its subsidiary political subdivisions operate under the provisions of Sections 4701 to 4717 of the Revenue and Taxation Code of the State of California. These sections provide an alternative method of apportioning secured taxes whereby agencies levying taxes through the county roll may receive from the county 100 percent of their taxes at the time they are levied. The county treasury's cash position (from taxes) is insured by a special fund (Tax Losses Reserve Fund) accumulated from delinquent penalties and gains from tax sales.

ASSESSED VALUATIONS AND TAX RATES

		1978-79	1979-80	1980-81*	1981-82*
BASIC PROPOSITION 13 COUNTY-WIDE TAX RATE					
Assessed Value	AV	16,316,826,916	17,498,431,588	18,892,593,032	21,648,197,423
Exemptions - Homeowner's and Business Inventory	EX	1,530,819,860	1,586,041,992	1,046,072,336	1,059,773,861
Net Value after Exemptions	NV	14,786,007,056	15,912,389,596	17,846,520,696	20,588,423,562
Rate	R	1.0000	1.0000	1.0000	1.0000
NOTE: Taxes levied on the basic Proposition 13 rate are distributed to the various taxing agencies and redevelopment agencies operating within the County according to formulae established by the State Legislature.					
VOTER APPROVED DEBT TAX RATES					
Employee Retirement Plan					
City of Richmond	AV		2,411,126,356	2,249,427,544	2,473,128,608
	EX		298,675,756	103,069,532	104,176,485
	NV		2,112,450,600	2,146,358,012	2,368,952,123
			.0878	.1075	.1075
Fire Districts					
Orinda Fire Bonds	AV	475,452,660	498,696,168	564,740,484	634,896,117
	EX	30,345,512	31,233,524	30,769,200	31,200,400
	NV	445,107,148	467,462,644	533,971,284	603,695,717
	R	.0068	.0065	.0063	.0064
Storm Drainage Districts					
Zone 16 Bonds	LI	77,700,348	79,587,884	88,683,768	97,587,067
	R	.0138	.0133	.0115	.0082
Service Areas-Recreation and Park					
R-8 Walnut Creek Bonds	AV	1,910,112,352	2,091,074,360	2,351,248,144	2,695,958,059
	EX	153,208,624	161,814,036	139,601,000	140,522,200
	NV	1,756,903,728	1,929,260,324	2,211,647,144	2,555,435,859
	R	.0305	.0278	.0253	.0215
Sanitation Districts					
7B Bonds	LI	1,054,572	1,017,348	1,189,176	1,183,769
	R	1.0988	1.2853	1.1183	1.1441
15 Bonds	LI	51,960,372	57,706,404	65,920,560	75,388,522
	R	.2625	.3158	.4275	.3204

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Recreation and Park Districts					
Pleasant Hill Bonds	AV	628,669,868	669,956,812	756,241,156	870,597,772
	SV	56,332,700	59,665,044	47,765,200	48,622,000
	MV	572,337,168	610,291,768	708,475,956	821,975,772
	R	.0203	.0208	.0165	.0156
Municipal Improvement Districts					
Bethel Island Bonds	AV	34,963,720	38,301,900	43,811,564	50,054,814
	SV	2,488,524	2,545,116	2,000,356	2,001,890
	MV	32,475,196	35,756,784	41,811,208	48,052,924
	R	.0635	.0620	.0635	.0523
Hospital Districts					
Mt. Diablo Bonds	AV	3,401,154,796	3,832,054,088	4,163,565,852	4,832,615,839
	SV	320,916,576	335,569,864	239,311,800	238,918,400
	MV	3,080,238,220	3,496,484,224	3,924,254,052	4,593,697,439
	R	.0033	.0033	.0025	.0022
Los Medanos Bonds	AV	1,537,287,788	1,414,724,212	1,461,548,476	1,688,059,156
	SV	174,108,196	140,781,368	59,634,856	61,619,320
	MV	1,363,179,592	1,273,942,844	1,401,913,620	1,626,439,836
	R	.0640	.0695	.0720	.0639
Sanitary Districts					
Byron Bonds	AV	3,813,408	3,771,648	4,326,448	4,774,936
	SV	662,028	502,912	472,740	473,093
	MV	3,151,380	3,268,736	3,853,708	4,301,843
	R	.1375	.0000	.0440	.0434
Central Contra Costa	AV	5,878,682,176	6,457,774,332	7,335,947,992	8,573,656,930
	SV	443,149,292	483,551,960	403,891,272	411,062,176
	MV	5,435,532,884	5,974,222,372	6,932,056,720	8,162,594,754
	R	.0080	.0075	.0065	.0054
Crockett-Valona Bonds	AV	33,483,784	32,180,248	33,827,308	41,936,415
	SV	4,987,052	5,036,332	4,907,332	4,881,491
	MV	28,496,732	27,143,916	28,919,976	37,054,924
	R	.2715	.2795	.2150	.2005
Mt. View Bonds	AV	265,156,036	308,695,812	347,231,928	399,917,987
	SV	19,660,332	21,966,932	20,976,116	21,742,026
	MV	245,495,704	287,728,880	326,255,812	378,175,961
	R		.0140	.0153	.0130
Rodeo Bonds	AV	85,780,836	107,694,308	125,245,900	136,485,996
	SV	10,429,760	12,087,808	12,770,800	12,640,600
	MV	75,351,076	95,606,500	112,475,100	123,845,396
	R	.1650	.0975	.0670	.0626

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
West 1970 Bond	AV	897,644,924	945,741,668	1,031,372,312	1,203,894,717
	EX	113,574,908	117,793,008	89,221,492	90,779,315
	NV	784,070,016	827,948,660	942,150,820	1,113,115,402
	R	.0978	.0475	.1308	.1623
West 1953 Bond	AV	897,679,604	945,776,148	1,031,408,312	1,203,930,637
	EX	113,574,908	117,793,008	89,221,492	90,779,315
	NV	784,104,696	827,983,140	942,186,820	1,113,151,322
	R	.0048	.0045	.0045	.0033
Stege Bonds	AV	645,062,220	630,132,032	670,629,824	731,110,568
	EX	72,170,444	72,709,912	64,380,400	63,744,800
	NV	572,891,776	557,422,120	606,249,424	667,365,768
	R	.0198	.0198	.0193	.0154
Water Districts					
Contra Costa Improvement 1 Bonds	AV	3,261,130,124	3,689,433,896	4,078,174,712	4,707,774,079
	EX	281,701,472	311,062,732	248,245,660	248,223,381
	NV	2,979,428,652	3,378,371,164	3,829,929,052	4,459,550,698
	R	.0158	.0113	.0108	.0101
Contra Costa Improvement 2 Bonds	AV	51,450,544	60,271,004	71,826,656	79,935,200
	EX	3,102,824	3,383,848	3,712,800	3,752,000
	NV	48,347,720	56,887,156	68,113,856	76,183,200
	R	.0840	.0420	.0350	.0316
Contra Costa Other Indebtedness	LO	1,761,038,772	1,872,672,732	2,196,086,780	2,574,705,999
	R	.0238	.0288	.0245	.0211
Crockett-Valona Bonds	AV	33,489,836	36,830,672	39,046,492	50,206,628
	EX	5,096,764	5,142,216	5,014,048	4,995,519
	NV	28,393,072	31,688,456	34,032,444	45,211,109
	R	.1673	.1273	.1390	.1033
El Sobrante Water	AV		11,439,392	13,317,872	14,567,599
	EX		1,323,328	1,351,000	1,372,000
	NV		10,116,064	11,966,872	13,195,599
	R		.1669	.1165	.1058

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Gregory Gardens Bonds	AV	82,299,920	84,497,552	90,055,772	96,915,903
	EX	9,219,128	9,108,652	8,589,000	8,594,600
	NV	73,080,792	75,388,900	81,466,772	88,321,303
	R	.0513	.0518	.0480	.0424
San Miguel Estates Bonds	AV	11,986,104	14,395,964	18,417,600	21,040,931
	EX	228,064	265,888	287,000	280,000
	NV	11,758,040	14,130,076	18,130,600	20,760,931
	R	.0590	.0413	.0300	.0251
San Ramon Valley Bonds	AV	944,253,676	1,018,537,792	1,181,297,276	1,338,322,473
	EX	66,141,452	69,746,476	66,918,600	67,439,400
	NV	878,112,224	948,791,316	1,114,378,676	1,270,883,073
	R	.0268	.0258	.0215	.0196
Walnut County Bonds	AV	30,429,956	35,681,072	41,257,556	45,422,919
	EX	2,296,668	2,381,416	3,010,000	3,045,000
	NV	28,133,288	33,299,656	38,247,556	42,377,919
	R	.0265	.0220	.0185	.0275
Transit Districts					
Alameda-Contra Costa (AC) Transit Bonds	AV	3,351,771,552	3,483,144,188	3,378,689,868	3,728,221,083
	EX	395,353,528	426,710,088	207,986,216	208,369,557
	NV	2,956,418 024	3,056,434,100	3,170,703,652	3,519,851,526
	R	.0065	.0068	.0008	
San Francisco Bay Area Rapid Transit (BART) Bonds	AV	16,316,826,916	17,498,431,588	18,892,593,032	21,648,197,423
	EX	1,530,819,860	1,586,041,992	1,046,072,336	1,059,773,861
	NV	14,786,007,056	15,912,389,596	17,846,520,696	20,588,423,562
	R	.0890	.0790	.0808	.0697
Municipalities					
Antioch Bonds	AV	570,940,984	649,381,104	745,418,464	845,971,684
	EX	67,933,048	69,373,172	63,883,400	64,621,200
	NV	503,007,936	580,007,932	681,535,064	781,350,484
	R	.0078	.0065	.0055	.0050
Brentwood	AV	39,900,320	47,308,692	55,149,048	69,087,676
	EX	5,469,944	5,681,180	4,934,040	5,067,160
	NV	34,430,376	41,627,512	50,215,008	64,020,516
	R	.0563	.0450	.0440	.0452
Concord Bonds	AV	1,919,314,968	2,124,814,792	2,357,347,244	2,719,309,232
	EX	170,572,968	182,085,060	145,973,800	145,101,600
	NV	1,748,742,000	1,942,729,732	2,211,373,444	2,574,207,632
	R	.0775	.0650	.0550	.0500

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
El Cerrito Bonds	AV	441,837,096	427,817,948	460,803,292	502,819,495
	EX	48,016,124	48,458,088	42,746,200	42,252,000
	NV	393,820,972	379,359,860	418,057,092	460,567,495
	R	.0373	.0365	.0275	.0260
Pittsburg Bonds	AV	595,409,332	467,810,608	539,979,316	627,362,401
	EX	91,629,656	56,158,856	45,919,776	46,997,661
	NV	503,779,676	411,651,752	494,059,540	580,364,740
	R	.0550	.0550	.0550	.0375
Richmond Sewer District Bonds	AV	1,839,374,908	1,963,980,908	1,780,083,164	1,927,017,661
	EX	221,672,008	248,610,532	70,221,124	70,142,842
	NV	1,617,702,900	1,715,370,376	1,709,862,040	1,856,874,819
	R	.0263	.0245	.0308	.0269
Elementary Schools					
Brentwood Bonds	AV	118,798,892	151,903,440	168,667,700	201,837,244
	EX	9,066,324	9,470,888	8,605,900	8,818,952
	NV	109,732,568	142,432,552	160,061,800	193,018,292
	R	.0445	.0450	.0268	.0174
Danville 1974 Bonds	AV	643,732,392	737,293,092	926,686,060	1,131,923,100
	EX	39,730,184	43,909,720	42,763,000	44,496,200
	NV	604,002,208	693,383,372	883,923,060	1,087,426,900
	R	.0145	.0123	.0093	.0069
Knightsen Bonds	AV	40,952,884	47,461,740	58,297,500	68,413,785
	EX	1,605,036	1,732,532	1,803,560	1,811,160
	NV	39,347,848	45,729,208	56,493,940	66,602,625
	R	.0875	.0720	.0555	.0483
Lafayette State School Building Repayment	AV	688,285,684	724,344,908	822,570,252	924,171,567
	EX	49,672,592	51,454,380	48,876,800	49,166,600
	NV	638,613,092	672,890,528	773,693,452	875,004,967
	R	.0740	.0680	.0660	.0148
Lafayette Bonds	AV	687,210,892	716,893,508	813,499,988	913,453,850
	EX	49,652,056	51,186,932	48,589,800	48,865,600
	NV	637,558,836	665,706,576	764,910,188	864,588,250
	R	.0123	.0110	.0083	.0064

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Martinez Bonds	AV	633,514,920	675,426,580	646,833,028	759,694,547
	EX	68,674,760	75,724,632	28,769,916	28,977,226
	NV	564,840,160	599,701,948	618,063,112	730,717,321
	R	.0063	.0060	.0058	.0038
Moraga Bonds & SSB	AV	397,686,192	413,567,680	455,718,352	510,715,572
	EX	26,350,716	27,333,872	26,352,200	26,516,000
	NV	371,335,476	386,233,808	429,366,152	484,199,572
	SSB	.0550	.0640	.0660	.0859
	R	.0545	.0485	.0358	.0281
Oakley Bonds	AV	139,295,772	167,163,744	201,311,416	240,151,302
	EX	11,327,724	12,697,444	10,895,832	11,861,657
	NV	127,968,048	154,466,300	190,415,584	228,289,645
	R	.0358	.0238	.0205	.0162
Orinda Bonds	AV	530,539,964	542,672,748	612,226,640	687,050,394
	EX	34,476,240	35,338,516	34,889,072	35,258,776
	NV	496,063,724	507,334,232	577,337,568	651,791,618
	R	.0333	.0098	.0183	.0125
Pinole-Hercules Bonds	AV	756,019,292	792,513,884	887,113,232	982,540,494
	EX	77,034,132	80,370,324	64,790,600	65,681,000
	NV	678,985,160	712,143,560	822,322,632	916,859,494
	R	.0120	.0110	.0080	.0073
San Pablo Bonds	AV	412,313,160	435,310,744	451,866,212	523,154,530
	EX	51,369,844	54,176,704	36,804,044	37,619,274
	NV	360,943,316	381,134,040	415,062,168	485,535,256
	R	.0078	.0080	.0080	.0059
Sheldon Bonds	AV	131,212,108	142,444,660	181,940,500	235,045,945
	EX	14,577,618	15,604,124	16,800,000	17,971,800
	NV	116,634,490	126,840,536	165,140,500	217,074,145
	R	.0118	.0078	.0058	.0054

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Vine Hill Bonds	AV	134,115,464	127,928,748	114,974,752	175,847,402
	EX	12,374,708	15,226,760	6,388,200	6,843,200
	NV	121,740,756	112,701,988	108,586,552	169,004,202
	R	.0043	.0045	.0045	.0028
Walnut Creek Bonds	AV	956,726,992	1,058,397,096	1,182,907,372	1,343,092,205
	EX	72,203,852	76,439,972	61,831,000	61,798,800
	NV	884,523,140	981,957,124	1,121,076,372	1,281,293,405
	R	.0048	.0040	.0040	.0015
High Schools					
Acalanes Bonds 8C-D	AV	2,589,389,536	2,754,094,036	3,096,130,360	3,490,231,355
	EX	183,397,060	191,079,992	172,493,480	173,321,176
	NV	2,405,992,476	2,563,014,044	2,923,636,880	3,316,910,179
	R	.0058	.0055	.0045	.0039
Acalanes Bonds 7A-8B	AV	2,574,791,800	2,734,784,564	3,071,890,688	3,462,180,578
	EX	182,872,524	190,489,844	171,856,480	172,649,176
	NV	2,391,919,276	2,544,294,720	2,900,034,208	3,289,531,402
	R	.0210	.0195	.0165	.0115
Alhambra Bonds	AV	767,630,384	803,355,328	761,807,780	935,541,949
	EX	81,049,468	90,951,392	35,158,116	35,820,426
	NV	686,580,916	712,403,936	726,649,664	899,721,523
	R	.0105	.0098	.0100	.0021
Liberty Bonds	AV	398,187,988	495,323,688	591,879,176	710,378,326
	EX	24,840,840	27,462,788	25,319,348	27,440,450
	NV	373,347,148	467,860,900	566,559,828	682,937,876
	R	.0323	.0273	.0210	.0168
Richmond Bonds	AV	3,865,877,712	4,051,155,204	4,058,882,004	4,497,439,440
	EX	449,925,732	485,478,088	261,173,616	263,250,957
	NV	3,415,951,980	3,565,677,116	3,797,708,388	4,234,188,483
	R	.0163	.0178	.0158	.0136
Unified Schools					
Antioch Bonds	AV	1,071,518,248	1,120,966,868	1,229,227,060	1,351,577,950
	EX	94,420,560	88,379,988	67,195,900	67,854,210
	NV	977,097,688	1,032,586,880	1,162,031,160	1,283,723,740
	R	.0753	.0760	.0698	.0563

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Martinez State School Building Repayment	AV	753,032,648	784,045,856	737,568,108	907,491,172
	EX	80,524,932	90,361,244	34,521,116	35,148,426
	NV	672,507,716	693,684,612	703,046,992	872,342,746
	SSB	.0125	.0130	.0130	.0092
Mt. Diablo Bonds & SSB	AV	4,128,509,948	4,567,241,460	5,010,578,584	5,816,507,930
	EX	386,891,816	403,277,828	295,124,880	297,099,659
	NV	3,741,618,132	4,163,963,632	4,715,453,704	5,519,408,271
	R	.0565	.0535	.0428	.0344
	SSB	.1228	.1405	.0443	
Pittsburg Bonds & SSB	AV	1,331,417,152	1,207,539,544	1,241,017,912	1,409,483,374
	EX	147,905,560	114,515,460	44,953,776	45,834,261
	NV	1,183,511,592	1,093,024,084	1,196,064,136	1,363,649,113
	R	.0365	.0413	.0395	.0188
	SSB	.0020	.0028	.0015	
Richmond-Bonds & SSB	AV	3,865,877,712	4,051,155,204	4,058,882,004	4,497,439,440
	EX	449,925,732	485,478,088	261,173,616	263,250,957
	NV	3,415,951,980	3,565,677,116	3,797,708,388	4,234,188,483
	R	.0118	.0133	.0115	.0098
	SSB	.0250	.0250	.0273	.0257
San Ramon Bonds, SSB & Lease Purchase Agreements	AV	1,656,927,320	1,955,712,564	2,375,694,084	2,882,486,360
	EX	114,216,712	131,872,544	126,757,312	131,406,822
	NV	1,542,710,608	1,823,840,020	2,248,936,772	2,751,079,538
	R	.0905	.0770	.0610	.0480
	SSB/LP	.1475	.0768	.2225	.0837
Joint Schools With Alameda County					
Amador Union High Bonds & SSB	AV	1,794,776	2,058,848	2,973,016	2,915,804
	EX	56,000	70,000	77,000	77,000
	NV	1,738,776	1,988,848	2,896,016	2,838,804
	R	.0728	.0645	.0545	.0434
	SSB	.0533	.0533	.0515	.0579

ASSESSED VALUATIONS AND TAX RATES (CONTINUED)

		1978-79	1979-80	1980-81*	1981-82*
Livermore Unified Bond, SSB & Lease Purchase	AV	4,908,228	6,299,724	7,384,172	8,735,519
	EX	141,548	157,496	175,000	222,600
	NV	4,766,680	6,142,228	7,209,172	8,512,919
	R	.0643	.0603	.0520	.0357
	SSB/LP	.2345	.2318	.2325	.2143
Pleasanton Elementary Bond & SSB	AV	1,794,776	2,058,848	2,973,016	2,915,804
	EX	56,000	70,000	77,000	77,000
	NV	1,738,776	1,988,848	2,896,016	2,838,804
	R	.0610	.0528	.0468	.0300
	SSB	.0528	.0538	.0590	.0643
South County Community College Bond	AV	6,703,004	8,358,572	10,357,188	11,651,323
	EX	197,548	227,496	252,000	299,600
	NV	6,505,456	8,131,076	10,105,188	11,351,723
	R	.0100	.0090	.0085	.0064
Joint Special Districts with Alameda County					
Dublin-San Ramon Service Bonds	AV	285,316,832	330,526,796	379,808,432	440,085,892
	EX	24,416,152	29,017,288	26,602,800	27,147,400
	NV	260,900,680	301,509,508	353,205,632	412,938,492
	R	.0470	.0278	.0225	.0252

LEGEND

AV	Assessed Valuation
EX	Exemptions, or deductions from Assessed Valuation, for the Homeowner's and Business Inventory exemptions paid by the State.
NV	Net Valuation after subtracting Exemptions from Assessed Valuation.
R	Tax Rate applied to Net Value to arrive at the Tax Amount shown on Tax Bills.
SSB	Tax Rate for State School Building Repayment indebtedness.
SSB/LP	Combined Tax Rate for State School Building Repayment and Lease Purchase agreements.
LO	Land Only.
LI	Land and Improvements. Excludes personal property.
*	All values after 1979-80 exclude Business Inventories.

NOTE

Beginning in 1981-82, Assessed values are shown as 100% of full value, and rates are a percentage of assessed value. Years prior to 1981-82 have been adjusted to reflect these changes for comparison purposes. In those years, assessed value was 25% of market value, and the rates were a dollar amount per each hundred dollars of assessed value.

AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79 (1)	1979-80	1980-81
ELEMENTARY SCHOOLS:								
Antioch Unified	6,251	6,418	6,454	6,473	6,538	6,441	6,524	6,566
Brentwood	1,227	1,265	1,222	1,342	1,291	1,123	1,143	1,193
Byron Union	276	259	275	291	320	327	343	366
Canyon	32	28	36	36	38	28	25	23
John Swett Unified	1,288	1,241	1,242	1,239	1,240	1,236	1,231	1,263
Knightsen	279	284	367	457	460	255	250	225
Lafayette	3,710	3,736	3,741	3,635	3,392	2,977	2,850	2,739
Martinez Unified	2,913	2,865	2,845	2,678	2,520	2,223	2,128	2,030
Moraga	2,819	2,793	2,787	2,649	2,469	2,199	2,049	1,939
Mt. Diablo Unified	31,404	30,828	29,998	28,907	28,309	24,842	23,668	22,462
Oakley Union	908	897	956	895	841	820	869	979
Orinda Union	2,833	2,811	2,687	2,612	2,500	2,309	2,206	2,019
Pittsburg Unified	4,291	4,173	4,335	4,359	4,415	4,194	4,243	4,440
Richmond Unified	26,443	25,325	24,247	22,887	21,812	20,899	19,464	19,215
San Ramon Valley Unified	8,227	8,422	8,660	8,977	9,520	9,423	9,503	9,656
Walnut Creek	3,616	3,621	3,460	3,358	3,164	2,883	2,634	2,479
County Special Schools (2)	352	377	466	365	413	434	130	
Juvenile Hall	51	56	52	53	33	32	58	79
Total	96,920	95,399	93,830	91,213	89,275	82,645	79,318	77,673
HIGH SCHOOLS:								
Acalanes Union	8,006	8,140	8,271	8,290	8,167	6,747	6,690	6,609
Antioch Unified	2,587	2,710	2,778	2,865	2,970	2,725	2,840	2,834
John Swett Unified	655	650	675	686	639	631	590	563
Liberty Union	1,170	1,186	1,261	1,293	1,387	1,281	1,327	1,369
Martinez Unified	1,477	1,609	1,862	2,490	2,184	1,587	2,014	1,996
Mt. Diablo Unified	15,724	16,061	16,864	16,808	15,341	13,346	14,444	13,670
Pittsburg Unified	1,994	2,144	2,252	2,342	2,323	2,295	2,272	2,382
Richmond Unified	11,422	11,651	11,666	11,425	10,977	10,444	9,518	9,418
San Ramon Valley Unified	3,686	3,956	4,171	4,443	4,718	4,528	4,691	4,711
County Special Schools (2)	129	124	142	158	339	323	389	
Juvenile Hall	261	274	254	249	289	225	335	425
Regional Occupation Program	59	479	493	379	788	838	1,009	1,280
Total	47,170	48,984	50,689	51,428	50,122	44,970	46,119	45,257
CONTRA COSTA COMMUNITY COLLEGE:	16,436	19,518	21,112	20,786	19,800	18,053	18,693	18,812
TOTAL AVERAGE DAILY ATTENDANCE	160,526	163,901	165,631	163,427	159,197	145,668	144,130	141,742

NOTES: (1) Most districts curtailed or eliminated Summer School and Adult Education for the year 1978-79. Since then, Adult Education has been reinstated, but Summer School has not.

(2) Attendance is counted in the individual districts after 1980.

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* See also DEBT SERVICE and CAPITAL PROJECTS